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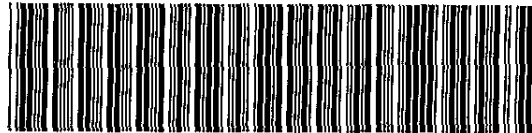
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SECRETARY OF STATE
FALL 2003

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TRANSMITTAL LETTER

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

SUBJECT: Wisneski, Leslie & Associates, P.A.
(PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX)

Enclosed are an original and one (1) copy of the articles of incorporation and a check for:

☐ \$70.00
Filing Fee

☒ \$78.75
Filing Fee
& Certificate of Status

☐ \$78.75
Filing Fee
& Certified Copy

☐ \$87.50
Filing Fee,
Certified Copy
& Certificate of
Status

ADDITIONAL COPY REQUIRED

FROM: Ronald H. Wisneski
Name (Printed or typed)

1001 N. US Highway One, Ste. 600
Address

Jupiter, FL 33477
City, State & Zip

561- 747- 2772
Daytime Telephone number

NOTE: Please provide the original and one copy of the articles.

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ARTICLES OF INCORPORATION

SECRETARY OF STATE
TALLAHASSEE FLORIDA

OF

WISNESKI, LESLIE & ASSOCIATES, P.A.

RONALD H. WISNESKI, a certified public accountant licensed to practice in the State of Florida, hereby forms a professional corporation and adopts the following Articles of Incorporation for such corporation:

ARTICLE I

The name of the corporation is Wisneski, Leslie & Associates, P.A.

ARTICLE II

The Corporation is organized for the purpose of conducting the practice of public accountancy only through persons certified as public accountants in the State of Florida.

ARTICLE III

The total number of shares of capital stock, which the corporation shall be authorized to issue is Two Thousand (2,000) shares. Such shares shall be of a single common stock, and shall have a par value of one dollar (\$1.00) per share.

ARTICLE IV

The amount of capital with which the corporation shall begin conducting the practice of public accountancy is not less than One Hundred Dollars. (\$100.00)

ARTICLE V

The corporation shall be of perpetual existence.

ARTICLE VI

The initial street address of the corporation's registered office is 1001 North U.S. Highway One, Suite 600, Jupiter, Florida 33477 (Palm Beach County), and the name of it's registered agent at such address is RONALD H. WISNESKI.

ARTICLE VII

The corporation shall have two (2) directors, and the name and address of each such director is:

Ronald H. Wisneski	18586 Lakeside Gardens Drive Jupiter, FL 33458
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Jeff Leslie	4153 Wingo Street Tequesta, FL 33469
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ARTICLE VIII

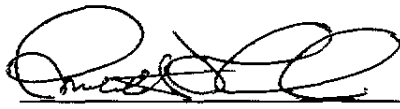
The name and address of the person signing there Articles of Incorporation as a subscriber and incorporator is:

Ronald H. Wisneski	18586 Lakeside Gardens Drive Jupiter, FL 33458
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ARTICLE IX

The corporation may be dissolved at any time by unanimous, written consent of the shareholders. Upon dissolution, the corporate property and assets shall, after payment of all debts of the corporation, be distributed to the shareholders pro rata, each shareholder to participate in the distribution in direct proportion to the number of shares held by said shareholder.

IN WITNESS WHEREOF, I, the undersigned incorporator of this corporation, have executed these Articles of Incorporation at Jupiter, Florida on this 31st day of October 2003.



Ronald H. Wisneski

Wisneski, Leslie & Associates, P.A.

The chairman presented to the meeting a form of plan to offer shares of common stock for sale so that any loss sustained by a stockholder on the sale or exchange of stock of the corporation may qualify for ordinary loss deduction treatment on the stockholders' personal income tax return. Upon motion duly made, seconded, and carried, it was

RESOLVED, that the board of directors hereby approve and adopt the plan to offer common stock for sale as set forth below, and it is further

RESOLVED, that the proper officers of the corporation are authorized and directed to sell and issue common stock in the total amount of \$100.00 in accordance with the said plan.

PLAN TO OFFER COMMON STOCK FOR SALE

PURSUANT TO IRC SEC. 1244

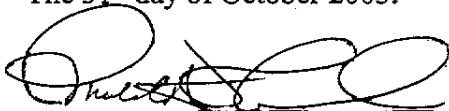
The Corporation is a "Small Business Corporation" as defined in IRA Sec. 1244 (c) and there is not now outstanding any prior offering of the Corporation to sell or issue any of its common stock. The Corporation shall sell and issue shares of its common stock in the total amount of not more than \$100.00 in the hands of qualified stockholders such shares shall receive the benefits of IRS Sec. 1244, as amended.

The officer of the corporation shall sell and issue as many shares of common stock and at such prices; payable in cash or other property (other than stock and securities) as from time to time they deem to be in the best interests of the corporation, subject to the following:

- (1) In no event shall the total amount of cash and the value of property received for the common stock exceed \$100.00.
- (2) The offer to sell and issue common stock shall remain in full force and effect until said shares are sold, or until the corporation shall make a subsequent offering of common stock or securities convertible into common, or for a period of two years from the date of adoption of this plan by the plan by the board of directors whichever occurs first.

This plan shall be interpreted and construed in such manner, and the officers of the corporation will take such further steps as will enable this plan to qualify under Section 1244 of the Internal Revenue Code of 1954, as amended, and as will enable the shares of common stock issued hereunder to qualify as "Section 1244 stock" as defined in said section.

Adopted by the board of directors
The 31st day of October 2003.



Ronald H. Wisneski

CORPORATE RECORD
OF
WISNESKI, LESLIE & ASSOCIATES, P.A.

Shares Issued Under Section 1244 of Internal Revenue Code

1. The Plan to offer Qualifying Under Section 1244 of the Internal Revenue Code was adopted by the Board of Directors on October 31, 2003.
2. Prior to the adoption of the Plan no contributions to capital or paid-in surplus of the Corporation were made.
3. Upon the date of adoption of the Plan, the Corporation had no equity capital.
4. The shares of common stock issued pursuant to the Plan are as follows:

<u>Certificate No.</u>	<u>Issued To:</u>	<u>Date of Issuance</u>	<u>No. of Shares</u>	<u>*Consideration</u>
1	Ronald H. Wisneski	10/31/2003	100	\$100.00

* Consideration may be cash or property, but not stock, securities or service. If cash, simply insert amount. If other property, it should be itemized (in a separate schedule, if necessary) and it should include both tax basis and fair market value.

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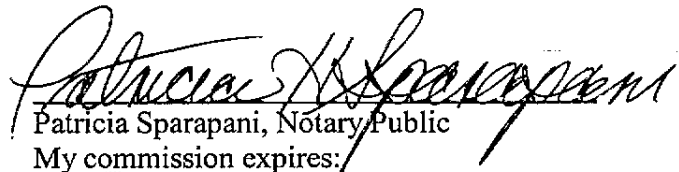
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SECRETARY OF STATE
TALLAHASSEE FLORIDA

State of Florida
County of Palm Beach

BEFORE ME, the undersigned authority, duly appeared RONALD H. WISNESKI, who, after being duly sworn, deposes and states he has executed the foregoing Articles of Incorporation for the purposes therein expressed.

Dated this 31st day of October 2003.


Patricia Sparapani, Notary Public
My commission expires:



Patricia H. Sparapani
MY COMMISSION EXPIRES
May 11, 2007
BONDED THRU TROY FAIR INSURANCE, INC.

Acceptance:

I agree as the registered agent to accept service of process and to keep the office open during during prescribed hours; to post my name (and any other officers of said corporation authorized to accept service of process at the Florida designated address) in some conspicuous place in the office as required by law.



Ronald H. Wisneski
Registered Agent