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WALTER T. LA PIEDRA. 6309 Corporate Court Suite 202 FORT MYERS, FLORIDA 33919

December 9, 2003

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

Re: WALTER T. LA PIEDRA, C.P.A., P.A..

Dear Sir or Madam:

Enclosed please find my check in the amount of \$78.75 for the initial filing fees and request for certified copy of the articles of incorporation for the above-referenced corporation.

Kindly file the same and return the certified copy of the articles of incorporation at your earliest convenience.

Thank you,

Walter T. La Piedra

WALTER T. LA PIEDRA, C.P.A., P.A.

BY THESE ARTICLES OF INCORPORATION the incorporator forms a corporation for profit under Florida law.

- 1. NAME. The name of this corporation is WALTER T. LA PIEDRA, C.P.A.
- 2. TERM. This corporation shall exist perpetually.
- PURPOSE. The purpose of this corporation is to engage in the practice of Certified Public Accounting and to exercise the powers now or hereafter granted to professional service corporations.
- 4. CAPITAL STOCK. This corporation is authorized to issue One Thousand (1,000) shares of common stock of a par value of One Dollar (\$1.00) a share.
- PRINCIPAL OFFICE. 6309 Corporate Court Suite 202, Fort Myers, Florida 33919.
- REGISTERED AGENT. The initial registered agent for this corporation is Walter T. La Piedra, and the initial registered office is located at 6309 Corporate Court Suite 202, Fort Myers, Florida 33919.

7.

- 8. **DIRECTORS.** This corporation shall have no directors. The stockholders shall manage the business of the corporation.
- 9. INCORPORATOR. The name and street address of the incorporator is Walter T. La Piedra, 1137 S.W. 38th Terrace Cape Coral, Florida 33914.

DATED ON DECEMBER 9, 2003

WALTER T. LA PIEBRA FL L136-918-48-110

STATE OF FLORIDA COUNTY OF LEE

The foregoing instrument was acknowledged before me on December 9, 2003 by Walter

T. La Piedra.

OFFICIAL NOTARYSEAL
LORAIN SECOMANN
NOTARY PURLIC STATE OF FLORIDA
COMMISSION NO. CC955797
MY COMMISSION DVP. AUG. 112004

Notary Public

I orain Beckmann

CONSENT OF REGISTERED AGENT

HAVING BEEN NAMED as registered agent for this corporation at the registered office designated in the foregoing articles of incorporation, the undersigned accepts the designation.

WALTER T. LA PIEDRA