

**Electronic Articles of Incorporation
For**

**P04000000414
FILED
December 29, 2003
Sec. Of State**

GERALD M. KAPPEL, CPA, P.A.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

GERALD M. KAPPEL, CPA, P.A.

Article II

The principal place of business address:

441 S. STATE ROAD 7
SUITE 6
MARGATE, FL. US 33068

The mailing address of the corporation is:

441 S. STATE ROAD 7
SUITE 6
MARGATE, FL. US 33068

Article III

The purpose for which this corporation is organized is:

OPERATION OF CERTIFIED PUBLIC ACCOUNTANT OFFICES.

Article IV

The number of shares the corporation is authorized to issue is:

100

Article V

The name and Florida street address of the registered agent is:

GERALD M KAPPEL
441 S. STATE ROAD 7
SUITE 6
MARGATE, FL. 33068

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: GERALD M. KAPPEL

Article VI

The name and address of the incorporator is:

GERALD M. KAPPEL
8137 NW 12 STREET

CORAL SPRINGS, FL 33071

Incorporator Signature: GERALD M. KAPPEL

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P/D
GERALD M KAPPEL
8137 NW 12 STREET
CORAL SPRINGS, FL. 33071 US

Article VIII

The effective date for this corporation shall be:

01/01/2004