

**Electronic Articles of Incorporation
For**

**P04000009228
FILED
January 12, 2004
Sec. Of State**

JAY N. EDINGER, CPA, PA

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:

JAY N. EDINGER, CPA, PA

Article II

The principal place of business address:

700 SOUTH PLUMOSA STREET
MERRITT ISLAND, FL. 32952

The mailing address of the corporation is:

700 SOUTH PLUMOSA STREET
MERRITT ISLAND, FL. 32952

Article III

The purpose for which this corporation is organized is:

CONDUCT ANY AND ALL LAWFUL BUSINESS ALLOWABLE AS A CERTIFIED
PROFESSIONAL ACCOUNTING FIRM.

Article IV

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

1000

Article V

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

JAY N EDINGER
700 SOUTH PLUMOSA STREET
MERRITT ISLAND, FL. 32952

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

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Registered Agent Signature: JAY N. EDINGER

Article VI

The name and address of the incorporator is:

JAY N. EDINGER
700 SOUTH PLUMOSA STREET
MERRITT ISLAND, FL 32952

Incorporator Signature: JAY N. EDINGER

Article VII

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

Title: P
JAY N EDINGER
700 SOUTH PLUMOSA STREET
MERRITT ISLAND, FL. 32952

Article VIII

The effective date for this corporation shall be:

01/07/2004