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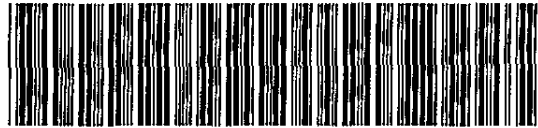
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Wm. H. Krodel & Associates

**Tax Accounting
Individuals, Businesses, Corporations**

Enrolled To Practice Before IRS

May 17, 2004

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

Re: Michael A. Kline, PA
A Florida Corporation

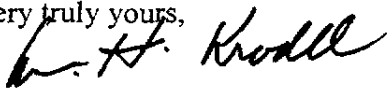
To whom it may concern:

Enclosed are the Articles of Incorporation and Registered Agent Certificate for Michael A. Kline, PA, a Florida Corporation, along with a check in the amount of Seventy Eight Dollars and Seventy Five Cents (\$78.75) for the filing fee, registered agent destination and a certified copy.

Upon filing the Articles of Incorporation, please return a certified copy to this office at your earliest convenience.

Thank you in advance for your courtesy and cooperation in this matter. If you have any questions please advise.

Very truly yours,



William H. Krodel EA, PA

Enclosures
cc: Michael A. Kline

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SECTION 5454
DIVISION OF CORPORATIONS

Article of Incorporation of
Michael A. Kline, PA
A Florida Corporation

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I

The name of the corporation shall be: Michael A. Kline, PA

ARTICLE II

The general nature of the business to be transacted by this corporation is: any and all activity or business permitted under the laws of the United States and the State of Florida, including but not limited to real estate sales.

ARTICLE III

The maximum number of shares of stock that this corporation is authorized to have at any one time is 100 shares of common stock with a par value of \$1.00.

ARTICLE IV

The corporation is to exist perpetually.

ARTICLE V

The initial post office address of the principal office of this corporation in the State of Florida is: 21468 Bancroft Ave., Port Charlotte, Florida 33954.

ARTICLE VI

The corporation shall have one (1) director initially. The number of directors may be increased or decreased from time to time, by the by-laws adopted by the stock holders.

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DIVISION

ARTICLE VII

The names and post office address of the first Board of Directors is:

Michael A. Kline
21468 Bancroft Ave.
Port Charlotte, Florida 33954

ARTICLE VIII

The street address of the initial registered office of the corporation shall be 4437 Central Ave., St. Petersburg, Florida 33713 and the name of the initial agent of the corporation is William H. Krodel EA, PA.

ARTICLE IX

The corporation shall have the right of first refusal to purchase the shares of stock of any shareholder before it is offered for sale or transfer to others, including but not limited to existing shareholders and or their spouses, heirs and beneficiaries.

ARTICLE X

Every shareholder, upon the sale for cash of any new stock of this corporation, shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE XI

The corporation shall indemnify any Officer or Director or any former officer or director to the full extent permitted by law.

ARTICLE XII

The corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE XIII

The name and address of the Incorporator signing these articles is:

Michael A. Kline
21468 Bancroft Ave.
Port Charlotte, FL 33954

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

L. H. Rudell
Signature/Registered Agent

5/17/04
Date

Michael A. Kline
Signature/Incorporator

5/17/04
Date

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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