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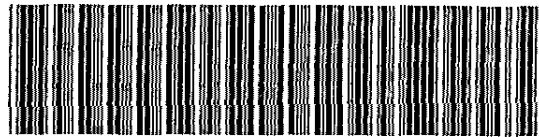
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SECRETARY OF STATE

# PILKA & ASSOCIATES, P.A.

## ATTORNEYS AT LAW

DANIEL F. PILKA  
CAROLINE A. ADAMS\*  
MARK E. HAGER\*\*

\*ALSO MEMBER OF TENNESSEE BAR  
\*\*ALSO MEMBER OF PENNSYLVANIA BAR

PLEASE REPLY TO: BRANDON ADDRESS  
TELEPHONE (813) 653-3800  
TELEPHONE (863) 687-0780  
FACSIMILE (813) 651-0710  
E-mail Address: [law@pilka.com](mailto:law@pilka.com)

SCOTT F. BARNETT  
MICHAEL T. EATMAN  
ROBERT FRASER

OF COUNSEL

October 13, 2004

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

Re: Kevin D. Wrobel, CPA, P.A.  
Our File: 24-3299

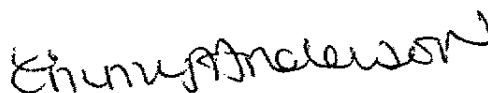
Dear Sir/Madam:

Enclosed please find the original Articles of Incorporation and Designation and Acceptance of Registered Agent for the above referenced corporation, along with a copy of the same and this firm's check in the amount of \$70.00 for costs in filing the enclosed.

Upon completion of your filing of the Articles, kindly return a timed stamped copy of the filed Articles. If you should have any questions please contact our office. The toll free number is 800-260-1529.

Thank you for your assistance regarding this matter.

Very truly yours,



Emmy Anderson  
Legal Assistant to  
Mark E. Hager

/ea  
Enclosures  
c: client

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STATE OF FLORIDA  
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

KEVIN D. WROBEL, CPA, P.A.

The undersigned incorporator, a natural person competent to contract and a Certified Public Accountant duly licensed to render services as such under the laws of the State of Florida, hereby forms a corporation for profit under the Professional Service Corporation Act and other laws of the State of Florida.

ARTICLE I - NAME AND PRINCIPAL OFFICE OF CORPORATION

The name of this Corporation shall be "KEVIN D. WROBEL, CPA, P.A." The principal office and mailing address for this Corporation shall be 917 Lakemont Hills Blvd., Brandon, FL 33510.

ARTICLE II - GENERAL NATURE OF BUSINESS

The general nature of the business to be transacted by this Corporation shall be:

A. To engage in every phase and aspect of the business of rendering the same professional services to the public that a Certified Public Accountant duly licensed under the laws of the State of Florida is authorized to render, but such professional services shall be rendered only through officers, employees and agents of the Corporation who are duly licensed under the laws of the State of Florida to practice accounting therein.

B. To invest the funds of this Corporation in real estate, mortgages, stocks, bonds or any other type of investment, and to own real personal property necessary for the rendering of such professional services.

C. To do anything necessary and proper for the accomplishment or furtherance of any of the purposes or objectives of the Corporation enumerated in these Articles of Incorporation or

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TALLAHASSEE FLORIDA

any amendment thereof, and to do any act necessary or incidental to the protection and benefit of the Corporation; and in general, either alone or in association with other corporations, firms or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment or furtherance of such purposes or objectives of the Corporation.

D. It is intended that this Corporation may conduct and transact any business lawfully authorized and not prohibited by Chapter 607 and Chapter 621, Florida Statutes, as the same may be from time to time amended.

#### ARTICLE III - CAPITAL STOCK

The maximum number of shares of capital stock that this Corporation is authorized to issue and have outstanding at any time is One Thousand (1,000) shares of common stock having a par value of One Dollar (\$1.00) per share.

#### ARTICLE IV - INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The initial street address of the registered office of this Corporation in the State of Florida shall be 917 Lakemont Hills Blvd., Brandon, FL 33510. The Board of Directors may from time to time move the registered office to any other address in Florida. The name of the initial registered agent of this Corporation at that address is Kevin D. Wrobel. The Board of Directors may from time to time designate a new registered agent.

#### ARTICLE V - TERM OF EXISTENCE

The Corporation shall be deemed to commence its existence on the date these Articles of Incorporation are executed and exist perpetually unless dissolved according to law.

ARTICLE VI - BOARD OF DIRECTORS

- A. The initial number of Directors of this Corporation shall be one (1).
- B. The number of Directors may be increased or diminished from time to time by Bylaws adopted by the Directors, but shall never be less than one (1).
- C. The name and street address of the initial members of the Board of Directors, to hold office for the first year of existence of this Corporation or until their successors are elected or appointed and have qualified, are:

<u>Name</u>	<u>Street Address</u>
Kevin D. Wrobel	917 Lakemont Hills Blvd. Brandon, FL 33510

- D. Any Director may be removed from office for any cause deemed sufficient by the shareholders of the Corporation. Such removal shall be by a majority of the stock entitled to vote thereon at any annual or special meeting of the shareholders.
- E. Each Director shall be a Certified Public Accountant duly licensed to render services as such under the laws of the State of Florida.

ARTICLE VII - INCORPORATOR

The following is the name and street address of the person signing these Articles of Incorporation, a Certified Public Accountant, duly licensed to render services as such under the laws of the State of Florida:

<u>Name</u>	<u>Street Address</u>
Kevin Wrobel	917 Lakemont Hills Blvd. Brandon, FL 33510

### ARTICLE VIII - SHAREHOLDERS

Shares of this Corporation's capital stock shall be issued only to individuals who are duly licensed to render services as a Certified Public Accountant under the laws of the State of Florida. No shareholder of this Corporation may sell or transfer his or her shares of stock therein except to another individual who is eligible to be a shareholder hereunder. No shareholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his or her shares.

### ARTICLE IX - BYLAWS

The power to adopt, amend or repeal Bylaws for the management of this Corporation shall be vested in the Board of Directors and the shareholders.

### ARTICLE X - ADDITIONAL CORPORATE POWERS

In furtherance hereof, and not in limitation of the general powers conferred by the laws of the State of Florida, and pursuant to the purposes and objectives herein above stated, this Corporation shall have all and singular the following powers:

A. To enter into, or become a partner in, any arrangement for sharing profits, union of interest, joint venture or otherwise, with any person, firm or corporation to carry on any business which this Corporation has the direct or incidental authority to pursue.

B. To purchase and acquire any or all of its shares owned and held by any shareholder who should desire to sell, transfer, or otherwise dispose of his shares, or any or all of its shares owned and held by a shareholder who dies; provided, however that the capital of the Corporation shall not be impaired thereby.

C. To enter into, for the benefit of its employees, one or more of the following: (1) a pension plan, (2) a profit sharing plan, (3) a stock bonus plan, (4) a corporate health plan, (5) a

group term life insurance plan, or (6) any other retirement or incentive compensation plan.

ARTICLE XI - AMENDMENT

The Corporation reserves the right to amend these Articles of Incorporation in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the shares of stock entitled to vote thereon, unless all the Directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

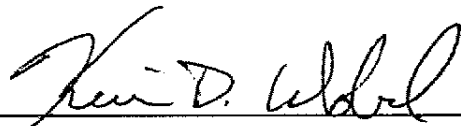
ARTICLE XII - INDEMNIFICATION

The Corporation shall indemnify any officer or Director to the full extent permitted by law.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 12 day of October, 2004.

  
\_\_\_\_\_  
KEVIN D. WROBEL, Incorporator

Having been named Registered Agent for the above stated Corporation, at the place designated in these Articles of Incorporation, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statues relative to the proper and complete performance of my duties, and I accept the duties and obligations of Section 607.0505 Florida Statues.



**KEVIN D. WROBEL**  
**Registered Agent**

Dated:


October 12, 2004

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CLERK OF STATE  
TALLAHASSEE, FLORIDA



STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

The foregoing Articles of Incorporation and Acceptance by Resident Agent dated October  
      , 2004, was acknowledged before me this 12 day of October, 2004, by KEVIN D. WROBEL,  
who is personally known to me or who has produced \_\_\_\_\_  
\_\_\_\_\_ as identification, and who did not take an oath.

  
\_\_\_\_\_  
NOTARY PUBLIC



Mark E Hager  
My Commission DD091235  
Expires May 18, 2008