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February 27, 2005

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

RE: Ringemann Accounting

To Whom It May Concern:

Enclosed are an original and one copy of the articles of incorporation to be processed and certified in the name of the above corporation.

Also you find enclosed a check in the amount of \$78.75 to pay the filing fees and certified copy. Please return the certified copy in the attached returned envelope.

Thank you in advance for your cooperation in this matter. If you have any questions, please do not hesitate to call me at 305-743-3516.

Sincerely,

Robin Ringemann

MAR 28 PM 2:

ARTICLES OF INCORPORATION

OF

Ringemann Accounting, Inc.

The undersigned subscribers to these Articles of Incorporation, each a natural person competent to contract, hereby associate themselves together to form a corporation under the laws of the State of Florida.

ARTICLE I - NAME

The name of this corporation is:

Ringemann Accounting, Inc.

ARTICLE II - ADDRESS

The street address of the initial registered office of this corporation is 1819 Grouper Dr. Ocean, Marathon, Florida 33050. The name of the initial registered agent of this corporation at the aforesaid street address is: Robin Ringemann

ARTICLE III – NATURE OF BUSINESS

The purpose or purposes for which the corporation is organized is to operate accounting/office service permitted under the Law of the State of Florida and of the United States of America; except that it is not to conduct a banking, safe deposit, trust insurance, surety, express, railroad, canal, telegraph, or cemetery company, a building and loan association, mutual life insurance association, cooperative association, fraternal benefits society, state fair or exhibition.

ARTICLE IV – CAPITAL STOCK

The maximum numbers of shares of stock that this corporation is authorized to have outstanding at any one time is Fifty Thousand (50,000) shares of common stock, all of which are to be of One Dollar (\$1.00) par value each.

The consideration for the issuance of the aforementioned shares or for the disposal of treasury shares my be paid, in whole or in part, in cash or other property, tangible or intangible, or in labor or services performed for the corporation. Shares may mot be issued until the full amount of the consideration for which the shares are to be issued shall have been received by the Corporation, such shares shall be deemed to be fully paid and non-assessable and exempt from assessment.

ARTICLE V - DIRECTORS

This Corporation shall have one (1) Director initially. The number of Directors may be increased or diminished from time to time in such manner as may be prescribed by the By-Laws adopted by the Stockholders.

ARTICLE VI - INITIAL DIRECTORS

The name and street address of the Members of the First Board of Directors who shall hold office until their successors are elected and qualified, are as follows:

> Robin Ringemann 1819 Grouper Dr Ocean Marathon, Fl 33050

ARTICLE VII - SUBSCRIBERS / iles is tered itsen

The name and address of the person subscriber of these Articles of Incorporation is:

Robin Ringemann 1819 Grouper Dr Ocean Marathon, Fl 33050

ARTICLE VIII - TERM OF EXISTENCE

This Corporation is to exist perpetually.

ARTICLE IX – INDEMNIFICATION

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

ARTICLE X – AMENDMENT

These Articles of Incorporation may be amended in the manner provided by Law. Every amendment shall be approved by the Board of Directors, proposed by them to the Stockholders, and approved at the Stockholders' meeting by a majority of stock entitled to vote thereon, unless all the Directors and all the Stockholders sign a written statement manifesting their intention that a certain amendment to these Articles of Incorporation be made.

Having been named as register agent for the above stated corporation herby is familiar with and accepts the duties and responsibilities as registered agent and agreed to act in this capacity.

Signature/Registered Agent

Signature/Incorporator

Date

3/23/05

Date

IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation this 23 day of ________, 2005.

Robin Ringemann

Incorporator/Director

STATE OF FLORIDA

))SS:

COUNTY OF MONROE

BEFORE ME, a Notary Public authorized to take acknowledgments in the state and county set forth above, personally appeared, Robin Ringemann, know to me to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before me that he subscribed to these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my and affixed my official seal, in the state and county aforesaid, this 230 day of March, 2005.

DEBORAH L. GREEN
MY COMMISSION # DD371401
EXPIRES: November 14, 2008
14001-NOTARY
FI. Norary Discount Assoc Co.

Notary Public

My Commission Expires: 11/14/08

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