Electronic Articles of Incorporation For

P05000048603 FILED April 01, 2005 Sec. Of State nculligan

MICHAEL R. KOPLAS, 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: MICHAEL R. KOPLAS, P.A.

Article II

The principal place of business address:

5863 S.E. RIVERBOAT DRIVE STUART, FL. US 34997

The mailing address of the corporation is:

5863 S.E. RIVERBOAT DRIVE STUART, FL. US 34997

Article III

The purpose for which this corporation is organized is:

TO CONDUCT BUSINESS AS A PUBLIC 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:

MICHAEL R KOPLAS 5863 S.E. RIVERBOAT DRIVE STUART, FL. 34997 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: MICHAEL R. KOPLAS

Article VI

The name and address of the incorporator is:

MICHAEL R. KOPLAS 5863 S.E. RIVERBOAT DRIVE STUART, FL 34997

Incorporator Signature: MICHAEL R. KOPLAS

Article VII

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

Title: P MICHAEL R KOPLAS 5863 S.E. RIVERBOAT DRIVE STUART, FL. 34997 US