

**Electronic Articles of Incorporation
For**

P05000120175
FILED
August 30, 2005
Sec. Of State
clewis

IORIO & WALTERS, 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:

IORIO & WALTERS, P.A.

Article II

The principal place of business address:

790 76TH AVENUE NORTH
ST. PETERSBURG, FL. 33702

The mailing address of the corporation is:

790 76TH AVENUE NORTH
ST. PETERSBURG, FL. 33702

Article III

The purpose for which this corporation is organized is:

CERTIFIED PUBLIC ACCOUNTANTS

Article IV

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

100

Article V

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

SHERI A IORIO
790 76TH AVENUE NORTH
ST PETERSBURG, FL. 33702

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

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Registered Agent Signature: SHERI A IORIO

Article VI

The name and address of the incorporator is:

SHERI A IORIO
790 76TH AVENUE NORTH
ST. PETERSBURG, FL 33702

Incorporator Signature: SHERI A IORIO

Article VII

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

Title: P
SHERI A IORIO
790 76TH AVENUE NORTH
ST PETERSBURG, FL. 33702

Title: VP
DOUGLAS C WALTERS
11437 30TH COVE EAST
PARRISH, FL. 34219