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To: Division of Corporations  
Fax Number : (850) 205-0381

From: Account Name : JEFFREY A. DOWD, P.A.  
Account Number : 120010000246  
Phone : (813) 655-9193  
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FLORIDA PROFIT/NON PROFIT CORPORATION

LOUISE J. HIPSHIRE, CPA, P.A.

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**ARTICLES OF INCORPORATION**

**FOR**

**LOUISE J. HIPSHIRE, CPA, P.A.**

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The undersigned subscriber to these Articles of Incorporation is a natural person competent to contract and hereby form a for profit professional service corporation pursuant to Chapter 607 & 621 of the Florida Statutes.

**ARTICLE 1 - NAME**

The name of the Corporation shall be LOUISE J. HIPSHIRE, CPA, P.A., (hereinafter, "Corporation").

**ARTICLE 2 - PURPOSE OF CORPORATION**

The Corporation shall be formed for the purpose of engaging in accounting and tax preparation.

**ARTICLE 3 - PRINCIPAL OFFICE**

The address of the principal office of this Corporation shall be 6914 E. Fowler Avenue, Suite I, Tampa, Florida 33617 and the mailing address shall be the same.

**ARTICLE 4 - INCORPORATOR**

The name and street address of the incorporator of this Corporation is Jeffrey A. Dowd whose address is 609 W. Lumsden Road, Brandon, Florida 33511.

**ARTICLE 5 - EFFECTIVE DATE**

These Articles of Incorporation shall be effective July 1, 2006.

**ARTICLE 6 - POWERS OF CORPORATION**

The Corporation shall have the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, subject to any limitations or restrictions imposed by applicable law or these Articles of Incorporation.

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**JEFFREY A. DOWD, P.A.**  
COUNSELOR AND ATTORNEY AT LAW  
www.dowdlaw.com  
POST OFFICE BOX 6190  
BRANDON, FLORIDA 33508-6190 - (813) 655-9193

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**ARTICLE 7 - TERM OF EXISTENCE**

This Corporation shall have a perpetual existence.

**ARTICLE 8 - BYLAWS**

The Board of Director(s) of the Corporation shall have power, without the assent or vote of the shareholders, to make, alter, amend or repeal the Bylaws of the Corporation, but the affirmative vote of a number of Directors equal to a majority of the number who would constitute a full Board of Director(s) at the time of such action shall be necessary to take any action for the making, alteration, amendment or repeal of the Bylaws.

**ARTICLE 9 - CORPORATE CAPITALIZATION**

The initial number of shares authorized to be issued by the Corporation shall be **SEVEN THOUSAND FIVE HUNDRED (7,500)** shares of common stock, each share having the par value of **ONE DOLLAR (\$1.00)**.

**ARTICLE 10 - ISSUANCE OF ADDITIONAL SHARES AND PREEMPTIVE RIGHTS**

The Board of Director(s) of the Corporation may authorize the issuance of additional shares for such consideration as the Board of Director(s) may deem advisable, subject to such restrictions or limitations, if any, as may be set forth in the bylaws of the Corporation.

The Board of Director(s) of the Corporation may, by Amendment or by Restatement of the Articles of Incorporation, classify or reclassify any unissued stock from time to time by setting or changing the preferences, conversions or other rights, voting powers, restrictions, limitations as to dividends, qualifications, or term or conditions of redemption of the stock.

Shareholders shall not have any preemptive rights to subscribe to or purchase any additional shares of any class, except that the Board of Director(s) may, in authorizing the issuance of additional shares may confer preemptive rights to all shareholders that the Board of Director(s) may deem advisable in connection with such issuance.

**ARTICLE 11 - OFFICERS**

The initial officers of the Corporation shall be as follows:

President:	Louise J. Hipshire
Secretary:	Louise J. Hipshire
Treasurer:	Louise J. Hipshire

whose address shall be the same as the principal office of the Corporation.

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**JEFFREY A. DOWD, P.A.**  
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**ARTICLE 12 - DIRECTOR(S)**

The initial Director(s) of the Corporation shall be:

Louise J. Hipshire

whose address shall be the same as the principal office of the Corporation.

**ARTICLE 13 - AMENDMENTS**

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation, or in any amendment hereto, or to add any provision to these Articles of Incorporation or to any amendment hereto, in any manner now or hereafter prescribed or permitted by the provisions of any applicable statute of the State of Florida, and all rights conferred upon shareholders in these Articles of Incorporation or any amendment hereto are granted subject to this reservation.

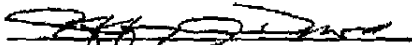
**ARTICLE 14 - INDEMNIFICATION**

The Corporation, upon a majority vote of the directors and shareholders, may indemnify a director, officer, employee or agent of the Corporation against any and all suits, claims, or judgments, including attorney fees and costs, to the fullest extent permitted by law.

**ARTICLE 15 - REGISTERED OFFICE AND REGISTERED AGENT**

The initial registered agent for the corporation shall be Jeffrey A. Dowd, P.A. whose address shall be the same as the registered office of the Corporation, which shall be located at 609 W. Lumsden, Brandon, Florida 33511.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, acknowledged and filed the foregoing Articles of Incorporation under the laws of the State of Florida, this 18 May 2006.

  
Jeffrey A. Dowd, Incorporator

**JEFFREY A. DOWD, P.A.**  
COUNSELOR AND ATTORNEY AT LAW  
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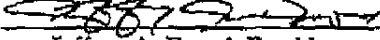
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**ACCEPTANCE OF REGISTERED AGENT DESIGNATED  
IN ARTICLES OF INCORPORATION**

Jeffrey A. Dowd, P.A. having a business office identical with the registered office of the Corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation, is familiar with and accepts the obligations of the position of Registered Agent under the applicable provisions of the Florida Statutes.

JEFFREY A. DOWD, P.A.

By:   
Jeffrey A. Dowd, President

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