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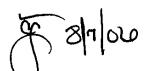
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Jodi L. Giles 385 Forest Hills Blvd. Naples, FL 34113 239-775-8567

July 31, 2006

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

Subject: Jodi L. Giles CPA, P.A.

Dear Sir or Madam:

Enclosed are an original and one (1) copy of the articles of incorporation for the above named corporation and a check for \$70.00 for the filing fee and the designation of registered agent.

Sincerely,

Jodi L. Giles

Jodi J. Siles

## ARTICLES OF INCORPORATION

Article I: The name of the corporation shall be: Jodi L. Giles CPA

SECRETARY OF PH 1:55 Article II: The purpose for which this Corporation is organized is to engage in all aspects of the practice of accountancy and its fields of specialization. Corporation shall render professional services only through its legally

authorized officers, agents and employees.

Article III: The principal place of business and mailing address of the corporation is:

> 385 Forest Hills Blvd. Naples, FL 34113

Article IV: The corporation shall have the authority to issue 1,000 shares of common stock, in one class only, each with a par value of \$1.00.

Article V: The registered agent of the corporation is Jodi L. Giles and the registered street address is 385 Forest Hills Blvd., Naples, FL 34113

Article VI: The initial Board of Directors shall have one member whose name and address are as follows:

> Jodi L. Giles 385 Forest Hills Blvd. Naples, FL 34113

The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.

Article VII: The incorporator of this corporation is Jodi L. Giles whose street address is 385 Forest Hills Blvd., Naples, FL 34113

7-31-06 Date

Jodi L. Giles (Incorporator)

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and am familiar with and accept the obligations of my position as registered agent.

Jodi L. Giles (Registered Agent)