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Division of Corporations

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Florida Department of State  
Division of Corporations  
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To:

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

From:

Account Name : THE FLORIDA COMPANY  
Account Number : T20060000001  
Phone : (608) 827-5300  
Fax Number : (608) 824-0405

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**FLORIDA PROFIT/NON PROFIT CORPORATION**

**j. wayne riella, cpa, pa**

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**ARTICLES OF INCORPORATION**

In compliance with Chapter 607, F.S.

**ARTICLE I NAME**

The name of the corporation shall be: j. wayne riella, cpa, pa

**ARTICLE II PRINCIPAL OFFICE**

The principal place of business and mailing address of this corporation shall be:  
19365 Pine Glen Drive, Fort Myers, Florida 33967

**ARTICLE III PURPOSE**

The purpose for which the corporation is organized is: CPA Firm.

**ARTICLE IV SHARES**

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 2,000. The par value of each share of stock is \$0.01.

**ARTICLE V OFFICERS/DIRECTORS**

The initial director of the corporation is:  
Joseph Wayne Riella, 19365 Pine Glen Drive, Fort Myers, Florida 33967

**ARTICLE VI REGISTERED AGENT**

The name and Florida Street address of the registered agent is: Business Filings Incorporated, 1203 Governors Square Blvd, Suite 101, Tallahassee, Florida 32301-2960. Located in the County of Leon.

**ARTICLE VII INCORPORATOR**

The name and street address of the incorporator to these Articles of Incorporation is The Florida Incorporating Company, Terese Coulthard, Asst. Sec., 8025 Excelsior Dr., Suite 200, Madison, WI 53717.

I hereby accept the appointment as registered agent and agree to act in this capacity.

Signature: T. Coulthard  
Terese Coulthard, Asst. Sec.

Date: 18th day of March, 2007

Signature: T. Coulthard

Date: 18th day of March, 2007

The Florida Incorporating Company, Incorporator  
Terese Coulthard, Asst. Sec.

The document was prepared by: The Florida Incorporating Company, Terese Coulthard, 8025 Excelsior Dr., Suite 200, Madison, WI 53717. 608-827-5300

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