

**Electronic Articles of Incorporation
For**

P07000097830
FILED
August 31, 2007
Sec. Of State
shawkes

JEFFREY E. MANDEL, PA

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:

JEFFREY E. MANDEL, PA

Article II

The principal place of business address:

3271 LAKEVIEW OAKS DRIVE
LONGWOOD, FL. 32779

The mailing address of the corporation is:

3271 LAKEVIEW OAKS DRIVE
LONGWOOD, FL. 32779

Article III

The purpose for which this corporation is organized is:

LAW PRACTICE

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:

RAILEY & HARDING, PA
20 N EOLA DRIVE
ORLANDO, FL. 32801

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

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Registered Agent Signature: ROBERT L. HARDING

Article VI

The name and address of the incorporator is:

JEFFREY ELLIOT MANDEL
3271 LAKEVIEW OAKS DRIVE

LONGWOOD, FL 32779

Incorporator Signature: JEFFREY ELLIOT MANDEL

Article VII

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

Title: P
JEFFREY E MANDEL
3271 LAKEVIEW OAKS DRIVE
LONGWOOD, FL. 32779

Article VIII

The effective date for this corporation shall be:

08/31/2007