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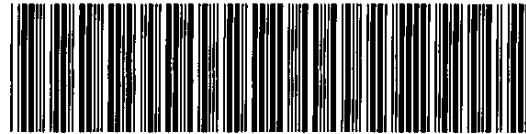
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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300 N. Ronald Reagan Blvd.
Suite 101
Longwood, FL 32750
DIRECT: 407-834-4847
FAX: 407-834-4547
www.mykramerlawfirm.com

September 18, 2007

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

Re: Kiesel Accounting Group, CPAs, P.A.

Dear Sir or Madam,

Enclosed please find one original and a copy of the Articles of Incorporation for Kiesel Accounting Group, CPAs, P.A. Also enclosed please find my client's check in the amount of \$78.75 to cover the filing fee as well as the fee for a certified copy.

Please return a certified copy to me with the stamped in date and your cover letter indicating the corporate number.

Thank you for your attention to this matter.

Very truly yours,

Steven D. Kramer, Esq.

SDK/ak

ARTICLES OF INCORPORATION
OF
KIESEL ACCOUNTING GROUP, CPAS, P.A.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscribers to these Articles of Incorporation, natural persons competent to contract, hereby form a professional corporation for profit under the laws of the State of Florida.

Article One. Name

The name of the corporation is **Kiesel Accounting Group, CPAs, P.A.**

Article Two. Purpose

The purposes for which the corporation is formed are:

- (a) To engage in and carry on the practice of **Certified Public Accounting** under the laws of the State of **Florida** through individuals duly authorized to practice **Certified Public Accounting** in the State of **Florida**.
- (b) To invest its funds in real estate, mortgages, stocks, and bonds or any other type of investment.
- (c) To exercise all powers now granted, or which in the future may be granted, by the **laws of the State of Florida** to corporations formed thereunder, subject to any limitation imposed by any provision of any other statute of the State of **Florida**.

Article Three. Duration

The duration of the corporation shall be **perpetual** from the effective date hereof.

Article Four. Principal Office

The office of the corporation is to be located at **775 Country Charm Circle, Oviedo, FL 32765**.

Article Five. Shareholders

The names, residence addresses, offices, and license or certificate numbers of all individuals who are to be the original shareholders of the corporation are:

Name	Address	License No.
Bernard Kiesel	775 Country Charm Circle Oviedo, FL 32765	AC39072

The number of shares agreed to take and the value of the consideration therefore are as follows:

Name	Address	Number of Shares	Amount
Bernard Kiesel	775 Country Charm Circle Oviedo, FL 32765	1000	\$1,000.00

No capital stock of the corporation shall be issued to anyone other than an individual who is duly licensed or otherwise legally authorized to render the professional services for which the corporation was incorporated.

Article Six. Management of Corporation

The number of directors of the corporation shall be **one (1)**, which number may be increased or decreased pursuant to the bylaws of the corporation, but shall never be less than **one (1)**. The names and addresses of the person appointed to act as director until the first annual meeting or until their successor is duly chosen and qualified is **Bernard Kiesel, 775 Country Charm Circle, Oviedo, FL 32765**. The name, addresses and titles of the person appointed to act as the initial officer until the first annual meeting or until their successors is duly chosen and qualified is **Bernard Kiesel, 775 Country Charm Circle, Oviedo, FL 32765**.

Article Seven. Certification of Authorization To Practice

Attached hereto are certificates issued by the appropriate licensing authority certifying that each of the proposed shareholders, directors, and officers is authorized by law to **practice the profession of Certified Public Accounting**, for which the corporation is being organized.

Article Eight. Capital Stock

The maximum number of shares of stock which this corporation is authorized to have outstanding at any time is 7,000 shares of common stock, each share having a par value of \$1.00. Said authorized shares may be divided into voting and non-voting shares before issuance by action of the Board of Directors; provided however, that in the event such designation is specifically made by the Board of Directors, said stock shall be deemed voting.

Authorized capital stock may be paid for in cash, service or property at a just value to be fixed by the Board of Directors of this corporation at any regular or special meeting.

Article Nine. Initial Capital

The amount of the capital with which this corporation shall begin business is \$1,000.00.

Article Ten. Agent for Service of Process

The Registered Agent of this corporation shall be:

Name	Address
Bernard Kiesel	775 Country Charm Circle Oviedo, FL 32765

Article Eleven. Incorporators

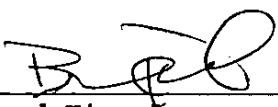
The name and post office address of each incorporator is:

Name	Address
Bernard Kiesel	775 Country Charm Circle Oviedo, FL 32765

Article Twelve. Amendments

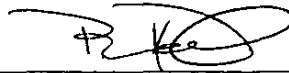
These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholders' meeting by a majority of the stockholders entitled to vote thereon, manifesting their intention that a certain amendment to these Articles of Incorporation be made.

IN WITNESS WHEREOF, We have hereunto set our hands and seals, acknowledged and filed the foregoing Articles of Incorporation under the laws of the State of Florida this 18th day of September, 2007.



Bernard Kiesel
775 Country Charm Circle
Oviedo, FL 32765

Having been named as Registered Agent and to accept Service of Process for the above-stated corporation at the place designated herein, 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 I am familiar with and accept the obligations of my position as Registered Agent.



Bernard Kiesel
775 Country Charm Circle
Oviedo, FL 32765

DATE: SEPTEMBER 18, 2007

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TALLAHASSEE, FLORIDA

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