

**Electronic Articles of Incorporation
For**

P07000124085
FILED
November 15, 2007
Sec. Of State
cgolden

HOWARD FINE P.A.

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:

HOWARD FINE P.A.

Article II

The principal place of business address:

10339 GREEN LINKS DR
TAMPA, FL. 33626

The mailing address of the corporation is:

10339 GREEN LINKS DR
TAMPA, FL. 33626

Article III

The purpose for which this corporation is organized is:

CERTIFIED PUBLIC ACCOUNTING SPECIALIZING IN AUDITING

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:

SCOTT F NELSON
4890 W. KENNEDY BLVD
240
TAMPA, FL. 33609

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

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Registered Agent Signature: SCOTT F NELSON

Article VI

The name and address of the incorporator is:

SCOTT F NELSON
4890 W. KENNEDY BLVD
240
TAMPA, FL 33609

Incorporator Signature: SCOTT F NELSON

Article VII

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

Title: P
HOWARD E FINE
10339 GREEN LINKS DR
TAMPA, FL. 33626