

**Electronic Articles of Incorporation
For**

P08000040532
FILED
April 22, 2008
Sec. Of State
bmcknight

ROBERTA G. WHEELER, CPA, INC.

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:

ROBERTA G. WHEELER, CPA, INC.

Article II

The principal place of business address:

607 HEWETT RD
DEFUNIAK SPRINGS, FL. 32435

The mailing address of the corporation is:

607 HEWETT RD
DEFUNIAK SPRINGS, FL. 32435

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

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:

ROBERTA G WHEELER
607 HEWETT RD
DEFUNIAK SPRINGS, FL. 32435

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

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Registered Agent Signature: ROBERTA G. WHEELER

Article VI

The name and address of the incorporator is:

ROBERTA G. WHEELER
607 HEWETT RD

DEFUNIAK SPRINGS, FL 32435

Incorporator Signature: ROBERTA G. WHEELER

Article VII

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

Title: PD
ROBERTA G WHEELER
607 HEWETT RD
DEFUNIAK SPRINGS, FL. 32435

Article VIII

The effective date for this corporation shall be:

04/21/2008