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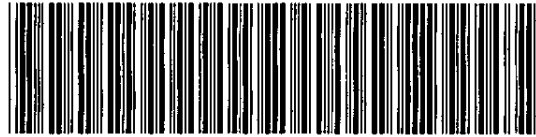
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2008 MAY 29 A 7:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

MAY 30 2008
D. A. WHITE

May 23, 2008

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

SUBJECT: Coastal Accounting, Inc.

Enclosed are an original and (1) copy of the articles of incorporation and a check for \$87.50 regarding the incorporation of the above.

FROM: Karen Capelli
2453 SW Riviera Road
Stuart, Fl 349997
561-632-6508

ARTICLES OF INCORPORATION

OF

COASTAL ACCOUNTING, INC.

FILED

2008 MAY 29 A 7 32

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, acting as incorporator of a Florida corporation under the Florida Business Corporation Act, Chapter 607 of the Florida Statutes, hereby adopts the following Articles of Incorporation for such Corporation:

ARTICLE I

NAME

The name of the Corporation is **COASTAL ACCOUNTING, INC.**

ARTICLE II

DURATION

The Corporation shall have perpetual existence.

ARTICLE III

PRINCIPAL PLACE OF BUSINESS AND MAILING ADDRESS

The principal place of business and mailing address of the Corporation shall be 2453 SW Riviera Road, Stuart, Florida 34997.

ARTICLE IV

PURPOSE

The Corporation is organized for the purpose of transacting any and all lawful business for which corporations may be incorporated under the laws of the State of Florida.

ARTICLE V

CAPITAL STOCK

The Corporation is authorized to issue 10,000 shares of common stock with \$1.00 par value per share.

ARTICLE VI

INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The street address of the initial registered office of the Corporation is Karen Capelli. The name of the initial registered agent of the Corporation at that address is 2453 SW Riviera Road, Stuart, Fl 34997.

ARTICLE VII

INITIAL DIRECTOR

The name and street address of the initial director of the Corporation is as follows:

Name:

Karen Capelli

Address:

2453 SW Riviera Road

Stuart, Fl 34997

ARTICLE VIII

BYLAWS

The power to adopt, alter, amend or repeal bylaws of the Corporation shall be vested in the shareholders of the Corporation.

ARTICLE IX
INCORPORATOR

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2008 MAY 29 A 7:32

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The name and street address of the incorporator is as follows:

Name:

Address:

Karen Capelli

2453 SW Riviera Road
Stuart, FL 34997

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation
this ^{20th} 14th day of May, 2008.

Karen Capelli

STATE OF FLORIDA

COUNTY OF ^{martin} PALM BEACH

The foregoing Articles of Incorporation were acknowledged before me this ²⁰ 14th day of May, 2008 by Karen Capelli, who:

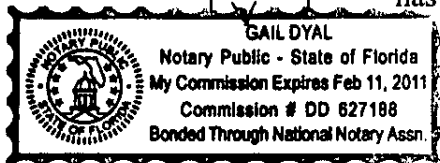
[X]

is personally known to me; or

[]

has produced identification:

FL DL



Gail Dyal
Notary Public, State of Florida

Gail Dyal

(Print, Type or Stamp Commissioned Name of Notary Public)

ACCEPTANCE OF DESIGNATION AS REGISTERED AGENT

I, Karen Capelli, am familiar with and accept the obligations of the appointment as the initial registered agent of COASTAL ACCOUNTING, INC., as made in the foregoing Articles of Incorporation.

By: *Karen Capelli*