Electronic Articles of Incorporation For

P10000001005 FILED January 05, 2010 Sec. Of State tburch

SHELDON W. STARMAN, CPA, 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: SHELDON W. STARMAN, CPA, P.A.

Article II

The principal place of business address:

2375 TAMIAMI TRAIL NORTH SUITE 110 NAPLES, FL. US 34103

The mailing address of the corporation is:

2375 TAMIAMI TRAIL NORTH SUITE 110 NAPLES, FL. US 34103

Article III

The purpose for which this corporation is organized is:

THE PURPOSE FOR WHICH THE CORPORATION IS ORGANIZED IS TO PRACTICE THE PROFESSION OF CERTIFIED PUBLIC ACCOUNTING.

Article IV

The number of shares the corporation is authorized to issue is: 7,500

Article V

The name and Florida street address of the registered agent is:

SHELDON W STARMAN 2375 TAMIAMI TRAIL NORTH SUITE 110 NAPLES, FL. 34103 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: SHELDON W. STARMAN

Article VI

The name and address of the incorporator is:

DAVID G. BUDD 5551 RIDGEWOOD DRIVE SUITE 501 NAPLES, FL 34108

Incorporator Signature: DAVID G. BUDD

Article VII

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

Title: DPST SHELDON W STARMAN 2375 TAMIAMI TRAIL NORTH, SUITE 110 NAPLES, FL. 34103 US

Title: AS DAVID G BUDD 5551 RIDGEWOOD DRIVE, SUITE 501 NAPLES, FL. 34108 US

Article VIII

The effective date for this corporation shall be:

01/01/2010