

**Electronic Articles of Incorporation  
For**

P10000022347  
FILED  
March 12, 2010  
Sec. Of State  
dwhite

HOWARD ETHAN FINE PA

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 ETHAN FINE PA

**Article II**

The principal place of business address:  
10039 GREEN LINKS DR.  
TAMPA, FL. 33626

The mailing address of the corporation is:  
10039 GREEN LINKS DR.  
TAMPA, FL. 33626

**Article III**

The purpose for which this corporation is organized is:  
ACCOUNTANT 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:  
HOWARD E FINE  
10039 GREEN LINKS DR  
TAMPA, FL. 33626

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

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Registered Agent Signature: HOWARD FINE

### **Article VI**

The name and address of the incorporator is:

HOWARD FINE  
10039 GREEN LINKS DR.

TAMPA, FL 33626

Incorporator Signature: HOWARD FINE

### **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

### **Article VIII**

The effective date for this corporation shall be:

03/11/2010