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**FLORIDA PROFIT/NON PROFIT CORPORATION  
RONALD J. YELLAND, P.A.**

|                       |         |
|-----------------------|---------|
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**ARTICLES OF INCORPORATION**

**OF**

**RONALD J. YELLAND, P. A.**

The undersigned, acting as incorporator of RONALD J. YELLAND, P.A., under the provisions of Chapter 621, Florida Statutes, the Professional Service Corporation and Limited Liability Company Act (the "Act"), adopts the following Articles of Incorporation.

ARTICLE I. NAME

The name of the corporation is: **RONALD J. YELLAND, P.A.**

ARTICLE II. ADDRESS

The principal place of business is: 9161 Narcoossee Road, Suite 202  
Orlando, Florida 32827

The mailing address is: 9161 Narcoossee Road, Suite 202  
Orlando, Florida 32827

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ARTICLE III. DURATION

This corporation shall have perpetual existence.

ARTICLE IV. PURPOSE

This corporation is formed for the purpose of providing accounting services.

ARTICLE V. CAPITAL STOCK

The total authorized capital stock of this corporation shall consist of 10,000 shares of Common Stock, par value \$0.01 per share. Except as otherwise required by law or as otherwise provided in these Articles of Incorporation each share of Common Stock shall be entitled to one vote per share.

ARTICLE VI. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the corporation is 9161 Narcoossee Road, Suite 202. The name of this corporation's initial registered agent at that address is Ronald J. Yelland.

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ARTICLE VII. INCORPORATOR

The name and street address of the incorporator are:

Ronald J. Yelland  
9161 Narcoossee Road, Suite 202  
Orlando, Florida 32827

ARTICLE VIII. BYLAWS

The Bylaws of this corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.

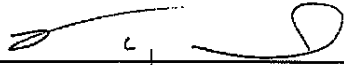
ARTICLE IX. INDEMNIFICATION

This corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE X. AMENDMENTS

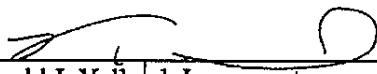
This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, in accordance with the provisions of the Act.

**IN WITNESS WHEREOF**, the undersigned incorporator has executed these Articles of Incorporation this 4th day of January, 2013.

  
\_\_\_\_\_  
Ronald J. Yelland, Incorporator

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Having been named as registered agent of **RONALD J. YELLAND, P.A.** in the foregoing Articles of Incorporation, the undersigned hereby agrees to accept service of process for said corporation and to comply with any and all statutes relative to the complete and proper performance of the duties of registered agent.

  
\_\_\_\_\_  
Ronald J. Yelland, Incorporator