

ALEXANDER
& CO., INC.

ACCOUNTING, TAXES AND FINANCIAL CONSULTING

P96000019762

February 26, 1996

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32301

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****122.50 ****122.50

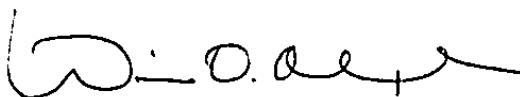
Gentlemen:

Enclosed are the Articles of Incorporation for ROSSELL & CO., INC., and
a check for \$122.50 to cover the following:

Filing Fee	\$ 35.00
Registered Agent Fee	35.00
Certified Copy of Articles of Incorporation	<u>52.50</u>
	\$122.50

Thank you for your attention to this matter.

Very truly yours,



William O. Alexander

Enclosures

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
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ARTICLES OF INCORPORATION

The undersigned, acting as incorporators under the Florida General Corporation Act, adopt the following articles of incorporation for such corporation:

1. The name of the corporation is ROSSELL & CO., INC., whose mailing address is 21516 Coot Drive, Lutz, Florida 33549.
2. The period of its duration is perpetual.
3. The purpose is to engage in any activities or business permitted under the laws of the United States and Florida.
4. The corporation shall have authority to issue 1000 shares, all of one class, \$1.00 par value.
5. The address of its initial registered office is 21516 Coot Drive, Lutz, Florida 33549 and the name of the registered agent at said address is Brandon G. Rossell.
6. The number of directors constituting its initial Board of Directors is two (2) whose names and addresses are:

NAME	ADDRESS
Brandon G. Rossell	21516 Coot Drive Lutz, Florida 33549
Jennifer R. Rossell	21516 Coot Drive Lutz, Florida 33549

7. The names and addresses of the incorporators are:

NAME	ADDRESS
Brandon G. Rossell	21516 Coot Drive Lutz, Florida 33549
Jennifer R. Rossell	21516 Coot Drive Lutz, Florida 33549

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SIGNATURE OF INCORPORATORS

Brandon G. Rossell

Jennifer R. Rossell

I, Brandon G. Rossell accept the designation as registered agent for ROSSELL
& CO., INC.

Brandon G. Rossell
Brandon G. Rossell

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Dated February 26, 1996

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

Before me, the undersigned authority, personally appeared Brandon G. Rossell and Jennifer R. Rossell who are well known to be the persons described in and who subscribed the above Articles of Incorporation, and they do freely and voluntarily acknowledge before me according to law that they made and subscribed the same for the uses and purposes therein mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and my official seal, at Tampa, Florida in said county, state this 26th day of February, 1996.

William O. Alexander



WILLIAM O. ALEXANDER
COMMISSION #0000000000
EXPIRES NOV 16, 1997
Atlantic Bonding Co., Inc.
800-732-7335