

January 22, 1996

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Secretary of State
Division of Corporations
PO Box 6327
Tallahassee, Florida 32314

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-01/28/97--01164--014
****122.50 ****122.50

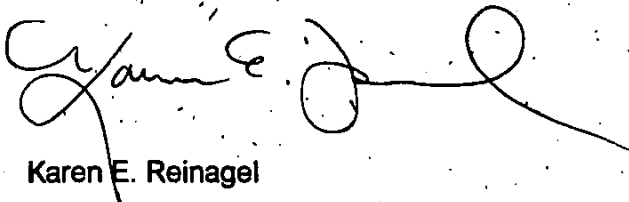
RE: Reinagel Tax & Accounting, Inc.

To Whom It May Concern:

Enclosed please find the original and one copy of Articles of Incorporation, together with my check in the amount of \$122.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation for the above mentioned corporation.

Very truly yours,



Karen E. Reinagel

Reinagel Tax & Accounting, Inc.

Mailing Address of Corporation:

Karen E. Reinagel
Reinagel Tax & Accounting, Inc.
9611 - 61st Way North
Pinellas Park, Florida 33782

Enclosures

1/30/97
175

97 JAN 27 PM 3 29
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

ARTICLES OF INCORPORATION

of

REINAGEL TAX & ACCOUNTING, INC.

(name of corporation)

The undersigned subscriber(s) to these Articles of Incorporation, natural person(s) competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I - CORPORATE NAME

The name of the corporation is:

REINAGEL TAX & ACCOUNTING, INC.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue One Hundred shares (*100*) of One*** Dollar(s) (\$1.00****) par value Common Stock, which shall be designated "Common Shares"

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The principal office, if known, or the mailing address of the corporation is:

NAME	Karen E Reinagel		
ADDRESS	9611 - 61st Way North		
CITY	Pinellas Park	FLORIDA	ZIP 33782

The name and street address of the Initial Registered Agent of this Corporation is:

NAME	Karen E Reinagel		
ADDRESS	9611 - 61st Way North		
CITY	Pinellas Park	FLORIDA	ZIP 33782

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have Two (**2**) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial director(s) of the corporation are as follows:

NAME	Karen E Reinagel		
ADDRESS	9611 - 61st Way North		
CITY	Pinellas Park	STATE Florida	ZIP 33782
NAME	Thomas M Reinagel		
ADDRESS	9611 - 61st Way North		
CITY	Pinellas Park	STATE Florida	ZIP 33782
NAME	N/A		
ADDRESS			
CITY		STATE	ZIP

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorporation are as follows:

NAME	Karen E Reinagel		
ADDRESS	9611 - 61st Way North		
CITY	Pinellas Park	STATE Florida	ZIP 33782
NAME	N/A		
ADDRESS			
CITY		STATE	ZIP
NAME	N/A		
ADDRESS			
CITY		STATE	ZIP

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 24th day of January, 1997.

Lisa S. Massruha (Seal)

____ (Seal)

____ (Seal)

STATE OF FLORIDA)
COUNTY OF Pinellas) SS

before me, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared:

X [Signature] FL DL
Signature Form of Identification

Signature Form of Identification

Signature Form of Identification

known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, who acknowledged before me that She executed these Articles of Incorporation, that I relied upon the form of identification of the above named person as indicated opposite each name, and that an oath (was)(was not) taken.

NOTARY RUBBER STAMP SEAL



Witness my hand and official seal in the County and State last aforesaid this 24th day of January, 1997.

Lisa S. Massruha
Notary Signature
Lisa S. Massruha
Printed Notary Signature

**CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT**

**CERTIFICATE OF REGISTERED AGENT
OF**

REINAGEL TAX & ACCOUNTING, INC.

(name of corporation)

FILED
97 JAN 21 PM 3 29
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted.
The above corporation, desiring to organize under the laws of the State of Florida with
its registered office as indicated in the Articles of Incorporation

at 9611 - 61st Way North
Pinellas Park, Florida 33782

has named Karen E Reinagel
located at the aforesaid address, as its Registered Agent to accept service of process
within this state.

ACKNOWLEDGEMENT

Having been named as Registered Agent to accept service of process for the above
stated corporation at the place designated in this certificate, and being familiar with
the obligations of that position, I hereby accept to act in this capacity, and agree to
comply with the provisions of Florida Law in keeping open said office.

Karen E. Reinagel
(registered agent)