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TRANSMITTAL LETTER

April 2, 1997

Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

800002133978--5
-04/04/97--01087--004
*****70.00 *****70.00

SUBJECT: ROBERT BENDER, CPA, PA

I enclose an original and one (1) copy of the Articles of Incorporation for the above corporation and a check in the amount of \$70.

SIGNED: Robert Bender

From:

Robert Bender
102 NE 17th St.
Delray Beach, FL 33444

Telephone: (561) 278-5314

FILED
97 APR 11 PM 11:59
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

F30
W97-7934
4/7/97
TD



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

April 7, 1997

ROBERT BENDER
102 NE 17TH ST
DELRAY BEACH, FL 33444

SUBJECT: ROBERT BENDER, CPA, PA
Ref. Number: W97000007934

We have received your document for ROBERT BENDER, CPA, PA and check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The specific nature of business of the professional association must be stated in the document.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6878.

Terri Buckley
Corporate Specialist

Letter Number: 197A00017205

ARTICLES OF INCORPORATION

OF

ROBERT BENDER, CPA, PA.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I NAME

The name of the corporation shall be:

ROBERT BENDER, CPA, PA.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

102 NE 17th St., Delray Beach, FL 33444

ARTICLE III CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is: **100 SHARES.**

ARTICLE IV INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

Robert Bender

102 NE 17th St.,

Delray Beach, FL 33444

ARTICLE V INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is:

Robert Bender

102 NE 17th St.

Delray Beach, FL 33444

ARTICLE VI NATURE OF BUSINESS

This corporation may engage in public accounting and consulting activities permitted under the laws of the United States, the State of Florida, or any other state, county, territory or nation.

The undersigned has executed these Articles of Incorporation this 11th day of April 1997.

Robert Bender
Robert Bender, Incorporator

CERTIFICATE OF DESIGNATION

REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is:

ROBERT BENDER, CPA, PA

2. The name and address of the registered agent and office is:

Robert Bender

102 NE 17th St.

Delray Beach, FL 33444

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Signature: Robert Bender

Title: **PRESIDENT**

Date: 4/11/97

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

Signature: Robert Bender

Date: 4/11/97