CSC THE ENTED STATES ON THE ENTED STATES REFERENCE : AUTHORIZATION: COST LIMIT: \$ 70.00 ORDER DATE: October 21, 1997

ORDER TIME : 12:46 PM

ORDER NO. : 572537-005

CUSTOMER NO: 137845A

CUSTOMER: Eric D. Bruce, Esq

ERIC D. BRUCE, P.A.

537 Tenth Street, West

Bradenton, FL 34205

DOMESTIC FILING

ROBERT J. ARMSTRONG, CPA, P.A. NAME:

EFFECTIVE DATE:

ARTICLES OF INCORPORATION CERTIFICATE OF LIMITED PARTNERSHIP

500002326355--6

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY PLAIN STAMPED COPY CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Stephanie Stscherban

EXAMINER'S INITIALS:

L SN OCT 2 2 1997.

ARTICLES OF INCORPORATION

OF.

ROBERT J. ARMSTRONG, CPA, P.A.

SOON AN 8037 MEANASSEEF ORISA

The undersigned Incorporator subscribing to these Articles of Incorporation, being competent to contract, hereby forms a Corporation under the Laws of the State of Florida.

ARTICLE I

NAME, ADDRESS AND INITIAL REGISTERED AGENT AND OFFICE

The name of this Corporation shall be ROBERT J. ARMSTRONG, CPA, P.A. The address of the Corporation's principal place of business is 1401 Manatee Avenue West, Suite 300, Bradenton, Florida 34205, and its mailing address is the same. The initial registered agent is Robert J. Armstrong and the street address of its initial registered office is 1400 Manatee Avenue West, Suite 300, Bradenton, Florida 34205.

ARTICLE II

PURPOSE

The purpose of this Corporation is to engage in the practice of accounting within the State of Florida and to take all actions that are necessary or proper in connection with that practice.

This Corporation shall have all the powers given professional service corporations under the Laws of the State of Florida.

ARTICLE III

STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time shall be One Thousand (1,000) shares of common stock having a par value of One Dollar (\$1.00).

ARTICLE IV

TERM OF EXISTENCE

This Corporation is to exist perpetually.

This Corporation is to exist perpetually.

ARTICLE V

INITIAL INCORPORATOR

The name and address of the Incorporator of this Corporation is: Robert J. Armstrong, 1401 Manatee Avenue West, Suite 300; Bradenton, FL 34205.

ARTICLE VI

AMENDMENT OF THE ARTICLES

These Articles of incorporation may be amended in the manner provided by law.

ARTICLE VII

Pursuant to the provisions of Chapter 607, Florida Statutes, this Corporation shall begin existence on October 21, 1997, at 12:01 A.M.

ROBERT JARMSTRONG

Incorporator

I hereby accept Designation as Registered Agent of the abovenamed Corporation, and I am familiar with and accept the obligations of the position.

ROBERT J. ARMSTRONG

Registered Agent

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