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ACCOUNT NO. :

CERTIFIED COPY

CONTACT PERSON:

PLAIN STAMPED COPY CERTIFICATE OF GOOD STANDING

Daniel W Leggett

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SECRETARY OF STATE TALLAHASSEE, FLORIDA

REFERENCE :

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NAME:	DENNIS C. WHEEL ASSOCIATES, P.A	ER &	OIL
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EXAMINER'S INITIALS:

ARTICLES OF INCORPORATION

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OF

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DENNIS C. WHEELER & ASSOCIATES, SECRETARY OF STATE TALLAHASSEE, FLORIDA

ARTICLE I. NAME

The name of this corporation is DENNIS C. WHEELER & ASSOCIATES, P.A., whose address is 551 North Clayton Street, Mount Dora, FL, 32757.

ARTICLE II. COMMENCEMENT OF EXISTENCE

This corporation shall begin its existence on the date of filing of these Articles of Incorporation.

ARTICLE III. DURATION

The term of existence of the corporation is perpetual.

ARTICLE IV. PURPOSE

This corporation is organized for the purpose of engaging in the business of Public Accounting.

ARTICLE V. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is:

Ten Thousand Shares (10,000) shares of Common Stock having a Nominal or Par Value of One and No/100 Dollars (\$1.00) per share.

The consideration to be paid for each share shall be payable in lawful money of the United States of America, or in property, labor or services, which, in the judgment of the Board of Directors of the Corporation shall be of a valuation equivalent to the value of stock to be issued.

ARTICLE VI. PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which is offered to others. Shareholders of the Corporation owning at least two-thirds of the financial interest and voting rights, must be certified public accountants.

ARTICLE VII. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial principal office of this corporation is 551 North Clayton Street, Mount Dora, FL, 32757, and the name of the initial registered agent of this corporation and address—is Archie O. Lowry, Jr., Esquire, Potter, Clement and Lowry, 308 East Fifth Avenue, Mount Dora, FL 32757.

ACKNOWLEDGEMENT:

Having been made to accept service of process for the above state corporation at the place designated in these Articles of Incorporation, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the property and complete performance of my duties. I hereby am familiar with and accept the obligations as registered agent for said corporation.

ARCHIE O. LOWRY, JR.

Registered Agent

ARTICLE VIII. INITIAL BOARD OF DIRECTORS

This corporation shall have a minimum of one (1) director at all times. The number of directors may be increased from time to time by the By-laws, but shall never be less than one (1). The name and address of the initial director of this corporation is:

<u>NAME</u>

ADDRESS

DENNIS C. WHEELER

551 North Clayton Street Mount Dora, FL 32757

Members of the Board of Directors shall be deemed present at a meeting if a conference telephone or similar communications equipment and by means of which all persons participating in the meeting can hear each others views.

FILED <u>article ix. informal shareholder action</u>

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The holders of not less than a majority of the issued and outstanding shares of voting stock of the corporation may act without a meeting, as provided in Florida Statutes 607 and 621 or in the By-laws.

ARTICLE X. INCORPORATOR

The name and address of the person signing these Articles of Incorporation is:

NAME

ADDRESS

Archie O. Lowry, Jr.

308 East Fifth Avenue Mount Dora, Florida 32757

ARTICLE XI. INDEMNIFICATION

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

ARTICLE XII. AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this restriction.

ARTICLE XIII. BYLAWS

The power to adopt, amend or repeal the Bylaws shall be reserved in the Shareholders or Board of Directors of this corporation.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 24 day of December, 1997.

ARCHIE O. LOWRY, JR.

Subscriber

STATE OF FLORIDA COUNTY OF LAKE

The foregoing instrument was acknowledged before me this Atlanticles of December, 1997, by ARCHIE O. LOWRY, JR., Subscriber to these Articles of Incorporation.



NOTARY PUBLIC Commission Expires:

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