

P98000092323

Richard L. Karpeles
11872 N.W. 2nd Court
Coral Springs, FL 33071

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 OCT 30 AM 9:21

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

00000266680--0
-10/19/98--01051--014
****122.50 *****78.75

SUBJECT: Richard L. Karpeles, CPA P.A.

Enclosed is an original and one (1) copy of the articles of incorporation. A check for \$122.50, for Filing Fee and Certified Copy was previously submitted. It is my understanding that the filing fee has been reduced to \$78.75. I therefore request a refund in the amount of \$43.75.

FROM: Richard L. Karpeles
11872 N.W. 2nd Court
Coral Springs, FL 33071
(954) 345-6262

789,630,2551,2550
w/98-23781



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

October 20, 1998

RICHARD L. KARPELES
11872 N.W. 2ND COURT
CORAL SPRINGS, FL 33071

SUBJECT: RICHARD L. KARPELES, CPA P.A.
Ref. Number: W98000023781

We have received your document for RICHARD L. KARPELES, CPA P.A. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

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

We regret that we were unable to contact you by phone. Please return the corrected document with a letter providing us with an address and telephone number where you can be reached during working hours.

Please return the original and one copy of 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 (850) 487-6972.

Doris Brown
Document Specialist

Letter Number: 898A00051750

ARTICLES OF INCORPORATION

OF

Richard L. Karpeles, CPA P.A.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 OCT 30 AM 9:21

The undersigned incorporator, for purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be: Richard L. Karpeles, CPA P.A. The general purpose for which the corporation is organized is to engage in every aspect of the practice of accounting. The professional services involved in the corporation's practice of accounting may be rendered through its officers, agents and employees who are duly authorized to practice accounting in the State of Florida.

ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:
11872 N.W. 2nd Court, Coral Springs, FL 33071

ARTICLE III - SHARES

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 STREET ADDRESS

The name and address of the initial registered agent is Richard Karpeles, and the address is 11872 N.W. 2nd Court, Coral Springs, FL 33071

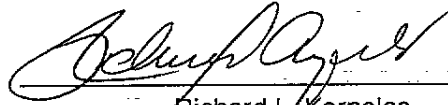
ARTICLE V – INCORPORATOR

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

Name	Address
Richard L. Karpeles	11872 N.W. 2nd Court Coral Springs, FL 33071

The undersigned incorporators have executed these Articles of Incorporation this

27th day of OCTOBER, 1998



Richard L. Karpeles
Incorporator

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 OCT 30 AM 9:21

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 or 617.0501, 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: Richard L. Karpeles, CPA P.A.

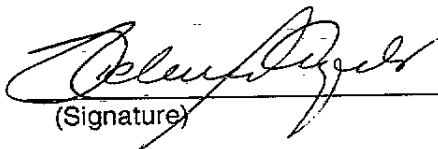
2. The name and address of the registered agent and office is:

Richard L. Karpeles

11872 N.W. 2nd Court

Coral Springs, FL 33071

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)

10/27/98
(Date)