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MURRAH, DOYLE AND WIGLE, P.A.

ATTORNEYS AND COUNSELLORS AT LAW
MORSE BOULEVARD PROFESSIONAL CENTER
800 WEST MORSE BOULEVARD
WINTER PARK, FLORIDA 32789

April 13, 1999

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

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-04/15/99-01054--009
*****122.50 *****78.75

Attn: Corporate Records Bureau

Re: Andrea L. Guyer, CPA, P.A.

Dear Sir or Madam:

I enclose an original and an exact or conformed copy of the Articles of this proposed corporation.

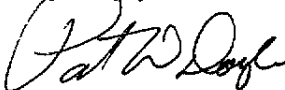
The second copy is for certification purposes. Please send the original Certificate of Incorporation together with a certified copy of the Articles of Incorporation.

A check in the amount of \$122.50 is enclosed for the following fees:

Filing fee	\$35.00
Certified copy of Certificate of Incorporation	\$52.50
Notice of Designation of Registered Agent and Acceptance	\$35.00
Total	\$122.50

The notice designating the Registered Office and the Registered Agent, which includes the Registered Agent's acceptance is attached to or included in the Articles.

Very truly yours,



PATRICK W. DOYLE

EFFECTIVE DATE
4-12-99

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 APR 15 AM 11:20

PWD/smb
encs

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ARTICLES OF INCORPORATION
(Professional Service Corporation)
OF
ANDREA L. GUYER, CPA, P.A.

The undersigned, all of whom are duly licensed to practice accounting in the State of Florida, desiring to form a professional service corporation in accordance with Chapters 607 and 621 of the Florida Statutes, adopt the following Articles of Incorporation.

ARTICLE 1 - Name

The name of the corporation is ANDREA L. GUYER, CPA, P.A.

EFFECTIVE DATE

4-12-99

ARTICLE 2 - Address

The principal office address of the corporation is 285 Snowhill Road, Geneva, FL 32732. The mailing address of the corporation is the same.

ARTICLE 3 - Purpose

The purposes for which the corporation is organized are:

1. To engage in all activities involved in and related to the performance of professional accounting services of every kind and nature.
2. To invest its funds in real estate, mortgages, stocks, bonds and other types of investments permitted under Chapter 621, Florida Statutes and to own real and personal property necessary for the rendering of professional services.

ARTICLE 4 - Shares

This corporation is authorized to issue One Thousand (1,000) shares of one dollar (\$1.00) par value common shares. All issued shares must be represented by certificates.

ARTICLE 5 - Limitation on Issuance and Transfer of Stock

The stock of this professional service corporation may not be issued to anyone other than an individual who is duly licensed or otherwise legally authorized to render the same specific professional services as those for which the corporation is incorporated. No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting another person with the authority to exercise the voting power of any or all of such shareholder's stock.

ARTICLE 6 - Preemptive Rights

Each shareholder, upon the sale for money of any new shares of this corporation of the same class or series as that which the shareholder already holds, shall have the right to purchase a pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

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ARTICLE 7 - Initial Registered Office and Agent

The street address of the corporation's initial registered office is 285 Snowhill Road, Geneva, FL 32732 and the name of the initial registered agent at that office is Andrea L. Guyer. The written acceptance by the registered agent is attached.

ARTICLE 8 - Incorporator

The name and address of each incorporator is:

Andrea L. Guyer 285 Snowhill Road, Geneva, FL 32732

ARTICLE 9 - Management of Corporation By Shareholders

All corporate powers shall be exercised by and under the authority of, and the business and affairs of this corporation shall be managed under the direction of, the shareholders of this corporation. In the management of the business of the corporation, the act of the shareholders representing a majority of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, shall be the act of the corporation. Each shareholder shall be entitled to one vote in person or by proxy, for each share of voting stock held by such shareholder. A majority of the outstanding shares of the corporation entitled to vote, in person or by proxy, shall constitute a quorum at any meeting of the shareholders for the management of the business of the corporation.

ARTICLE 10 - Shareholders' Powers

The shareholders shall have the power to fix or change the salaries of the officers; to restrict the transfer of stock by shareholders; to indemnify shareholders and officers against liability for their good faith acts and omissions; and to exercise such other powers of the corporation as are not inconsistent with these articles, with the bylaws that may be adopted by the shareholders or with the laws of the State of Florida.

ARTICLE 11 - Amendment

The Articles of Incorporation may be amended in the manner provided by law. Every amendment must be approved by a majority of the shareholders.

ARTICLE 12 - Bylaws

The power to adopt, alter, amend or repeal bylaws shall be vested in the Shareholders.

ARTICLE 13 - Date of Commencement of Corporate Existence

Corporate existence begins on the date of signing of the Articles of Incorporation by the incorporator provided the Articles are filed by the Department of State within five (5) business days after such date; otherwise, the date of corporate existence shall begin on the date the Articles are filed by the Department of State.

The undersigned incorporator executed these Articles of Incorporation this 12 day of April, 1999.

Andrea L. Guyer, Incorporator

NOTICE OF REGISTERED OFFICE AND REGISTERED AGENT

In compliance with Sections 48.091 and 607.0501, Florida Statutes, the following is submitted:
ANDREA L. GUYER, CPA, P.A., desiring to organize and qualify under the laws of the State of Florida hereby designates:

Registered Office: 285 Snowhill Road, Geneva, FL 32732

Registered Agent: Andrea L. Guyer


Andrea L. Guyer, Incorporator

DATED: April 12, 1999

**STATEMENT OF
ACCEPTANCE OF REGISTERED AGENT**

The undersigned hereby accepts the designation as Registered Agent of the above corporation and agrees to comply with the provisions of the Florida Statutes relative to my capacity as Registered Agent. The undersigned is familiar with, and accepts, the obligation of that position as provided for in Section 607.0505, Florida Statutes.


Andrea L. Guyer
REGISTERED AGENT

DATED: April 12, 1999

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