<b>ID Number:</b>	
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# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Office of the Secretary of State
Corporations Division
148 W. River Street
Providence, Rhode Island 02904-2615

### PROFESSIONAL SERVICE CORPORATION

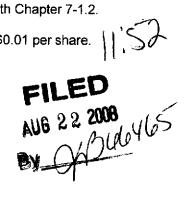
### **ARTICLES OF INCORPORATION**

The undersigned acting as incorporator(s) of a professional service corporation under Chapters 7-5.1 and 7-1.2 of the General Laws of Rhode Island, 1956, as amended, adopt(s) the following Articles of Incorporation for such corporation:

1. The name of the corporation is DELFINO & ASSOCIATES CPAS, INC.  (This is a close corporation pursuant to § 7-1.2-1701 of the General Laws, 1956, as amended.) (Strike if inc.)  2. The profession to be practiced through the professional service corporation is accounting.  3. The total number of shares which the corporation has authority to issue is:  (a) If only one class: Total number of shares 1000  Or  (b) If more than one class: Total number of shares of each class N/A  A statement of all or any of the designations and the powers, preferences, and rights, including voting rights, limitations, or restrictions of them, which are permitted by the provisions of Chapter 7-1.2 of the General Laws respect of any class or classes of shares of the corporation and the fixing of which by the articles of associal	
2. The profession to be practiced through the professional service corporation is <a href="mailto:accounting">accounting</a> 3. The total number of shares which the corporation has authority to issue is:  (a) If only one class: Total number of shares  1000  Or  (b) If more than one class: Total number of shares of each class N/A  A statement of all or any of the designations and the powers, preferences, and rights, including voting rights limitations, or restrictions of them, which are permitted by the provisions of Chapter 7-1.2 of the General Laws respect of any class or classes of shares of the corporation and the fixing of which by the articles of associations.	
3. The total number of shares which the corporation has authority to issue is:  (a) If only one class: Total number of shares  1000  Or  (b) If more than one class: Total number of shares of each class N/A  A statement of all or any of the designations and the powers, preferences, and rights, including voting rights limitations, or restrictions of them, which are permitted by the provisions of Chapter 7-1.2 of the General Laws respect of any class or classes of shares of the corporation and the fixing of which by the articles of associations.	applicable.)
(a) If only one class: Total number of shares  Or  (b) If more than one class: Total number of shares of each class  N/A  A statement of all or any of the designations and the powers, preferences, and rights, including voting rights limitations, or restrictions of them, which are permitted by the provisions of Chapter 7-1.2 of the General Laws respect of any class or classes of shares of the corporation and the fixing of which by the articles of associations.	
(b) If more than one class: Total number of shares of each class  N/A  A statement of all or any of the designations and the powers, preferences, and rights, including voting rights limitations, or restrictions of them, which are permitted by the provisions of Chapter 7-1.2 of the General Laws respect of any class or classes of shares of the corporation and the fixing of which by the articles of associations.	
(b) If more than one class: Total number of shares of each class  N/A  A statement of all or any of the designations and the powers, preferences, and rights, including voting rights limitations, or restrictions of them, which are permitted by the provisions of Chapter 7-1.2 of the General Laws respect of any class or classes of shares of the corporation and the fixing of which by the articles of associations.	
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A statement of all or any of the designations and the powers, preferences, and rights, including voting rights limitations, or restrictions of them, which are permitted by the provisions of Chapter 7-1.2 of the General Laws respect of any class or classes of shares of the corporation and the fixing of which by the articles of associations are considered.	
express grant of the authority as it may then be desired to grant to the board of directors to fix by vote or vote be desired but which is not fixed by the articles:  4. The address of the initial registered office of the corporation is  20 Oakdale Road	ation is desired, and an
(Street Address, not P.O	Box)
North Kingstown , RI 02852 and the name of its ini	,
(City/Town) (Zip Code)	
at such address is DONALD M. GREGORY II, ESQ.	
(Name of Agent)	
5. The corporation shall have perpetual existence until dissolved or terminated in accordance with C	

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CENTRAL SECRETARY OF STATE OF



ı	these Articles of Incorporation:	
<u> </u>	NONE .	
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8. T	he name and address of each incorpora	ator is:
_	<u>Name</u>	<u>Address</u>
_ 	ONALD M. GREGORY II, ESQ.	20 Oakdale Road, North Kingstown, RI 02852
_		
9. Th	nese Articles of Incorporation shall be e an the 90 <sup>th</sup> day after the date of this filir	effective upon filing unless a specified date is provided which shall be no later
		Under penalty of perjury, I/we declare and affirm that I/we have
		examined these Articles of Incorporation, including any accompanying attachments, and that all statements contained
		herein are true and correct.
Date	2008 August 20, 2008	MUNIM long
		Signature of each Incorporator

DWCER (401)728-3200 FAX tler & Messier, Inc. 101 Newport Avenue	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.						
awtucket, RI 02861-1848	INSURERS AFFORDING COVERAGE			NAIC#			
JRED Delfino & Associates, C.	INSURER A: Ca						
7630 Post Road	INSURER B:						
North Kingstown, RI 0285	52	INSURER C: INSURER D: INSURER E:					
					<u> </u>		
VERAGES HE POLICIES OF INSURANCE LISTED BELO NY REQUIREMENT, TERM OR CONDITION OF MAY PERTAIN, THE INSURANCE AFFORDED OLICIES, AGGREGATE LIMITS SHOWN MAY	DF ANY CONTRACT OR OTHER BY THE POLICIES DESCRIBED I HAVE BEEN REDUCED BY PAIL	HEREIN IS SUBJE CLAIMS.	CT TO ALL THE TE	RMS, EXCLUSIONS AND C			
ADD'L TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS			
GENERAL LIABILITY				EACH OCCURRENCE	\$		
COMMERCIAL GENERAL LIABILITY				DAMAGE TO RENTED PREMISES (Ea occurence)	s		
CLAIMS MADE OCCUR					\$		
				. 2.100	\$		
					\$		
GEN'L AGGREGATE LIMIT APPLIES PER				PRODUCTS - COMP/OP AGG	\$		
POLICY PRO- JECT LOC				COMBINED SINGLE LIMIT (Ea accident)	\$		
ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS				BODILY INJURY (Per person)	s		
HIRED AUTOS  NON-OWNED AUTOS				BODILY INJURY (Per accident)	\$		
				PROPERTY DAMAGE (Per accident)	\$		
GARAGE LIABILITY				7.010	\$		
ANY AUTO				OTHER THAN	\$		
EXCESS/UMBRELLA LIABILITY				EACH OCCURRENCE	\$		
OCCUR CLAIMS MADE				AGGREGATE	s		
					s		
DEDUCTIBLE					\$		
RETENTION \$					\$		
WORKERS COMPENSATION AND				WC STATU- OTH- TORY LIMITS ER			
EMPLOYERS' LIABILITY				E.L. EACH ACCIDENT	\$		
OFFICER/MEMBER EXCLUDED?				E.L. DISEASE - EA EMPLOYE			
If yes, describe under SPECIAL PROVISIONS below				E.L. DISEASE - POLICY LIMIT			
OTHER & Omission	TBA/RIL106725-00	08/13/2008	08/13/2009	\$2,000,000	Aggregate		
ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	TBA/RIL106725-00			ELL EACH ACCIDENT  ELL DISEASE - EA EMPLOYE  ELL DISEASE - POLICY LIMIT  \$2,000,000	s s Per Occ Aggregate		
ERTIFICATE HOLDER		CANCELLA		SCRIBED POLICIES BE CANCEL	LED BEFORE THE		
	EXPIRATION DATE THEREOF, THE ISSUING INSURER WILENDEAVOR TO MAIL  DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEF BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, IT'S AGENTS OR REPRESENTATIVES.						
Proof of Insurance							
				Butler & Messier/SJM			

### **IMPORTANT**

If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

### DISCLAIMER

The Certificate of Insurance on the reverse side of this form does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

I, A. RALPH MOLLIS, Secretary of State of the State of Rhode Island and Providence Plantations, hereby certify that this document, duly executed in accordance with the provisions of Title 7 of the General Laws of Rhode Island, as amended, has been filed in this office on this day:

A. RALPH MOLLIS

A. Japa 1. eeio

Secretary of State

