

P960000000204

1122 Hallamwood Trail, South
Lakeland, Florida 33813

December 22, 1995

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

EFFECTIVE DATE
Jan. 1, 1996

FILED
95 DEC 26 PM 1:54
SECRETARY OF STATE
TALLAHASSEE FLORIDA

Re: Kevin P. Delaney, P.A.

Gentlemen:

I am enclosing the original and one executed copy of proposed Articles of Incorporation for Kevin P. Delaney, P.A., together with a Certificate Designating Registered Agent. Please approve and file the originals and return a certified copy to me.

Also enclosed is my check payable to you for your charges as follows:

Filing fee	\$ 35.00
Certified Copy	52.50
Registered Agent Designation	<u>35.00</u>
TOTAL	\$122.50

Please let us know if anything further is required.

Sincerely,



Kevin P. Delaney

KPD:cs

Enclosure

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**ARTICLES OF INCORPORATION
OF**

KEVIN P. DELANEY, P.A.

FILED

95 DEC 26 PM 1:54

SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned incorporator to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

EFFECTIVE DATE

Jan. 1, 1996

ARTICLE I. NAME

The name of this Corporation is: KEVIN P. DELANEY, P.A.

ARTICLE II. PERMITTED BUSINESSES AND ACTIVITIES

The sole and exclusive professional service to be rendered by the Corporation is the practice of accounting, tax preparation and representation. However, the Corporation may invest its funds in real estate, mortgages, stock, bonds or any other type of investments, or own real or personal property necessary for the rendering of professional services.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 1,000 shares of common stock, having no par value. The consideration to be paid for each share shall be as fixed by the Board of Directors and may take the form of services rendered, cash, property or any other form with a value, in the judgment of the board of directors is equivalent to or greater than the value of the shares.

ARTICLE IV. TERM OF EXISTENCE

This Corporation is to exist perpetually, beginning January 1, 1996.

ARTICLE V. PRINCIPAL BUSINESS ADDRESS

The street address of the initial principal office of the Corporation in the State of Florida is 1122 Hallamwood Trail, South, Lakeland, FL 33813. The Board of Directors may from time to time move the principal office to any other address in Florida, and may establish branch offices in such other place or places within or without the State of Florida as it may designate.

ARTICLE VI. INITIAL REGISTERED OFFICE, REGISTERED AGENT

The initial registered office of the Corporation in the State of Florida is 1122 Hallamwood Trail, South, Lakeland, FL 33813, and the name of the Corporation's initial registered agent at that address is Kevin P. Delaney. The Board of Directors may from time to time move the registered office to any other address in Florida.

ARTICLE VII. DIRECTORS

This Corporation shall have two (2) directors initially. The number of directors may be increased or diminished from time to time, as provided in the Bylaws.

ARTICLE VIII. DIRECTORS' POWERS

The Board of Directors shall have the power to fix or change salaries of the directors as directors and as officers, to permit contracts or other transactions between the Corporation and one or more of its directors individually or businesses in which one or more of its directors are interested, and to exercise such other powers of the Corporation as are not inconsistent with these Articles or with any Bylaws that may be adopted by the shareholders.

Without limiting the generality of the foregoing, no contract

or other transaction between this Corporation and one or more of its directors, or between this Corporation and any other firm of which one or more of its directors are members or employees, or in which they are interested, or between this Corporation and any corporation, association or other enterprise of which one or more of its directors are shareholders, members, directors, officers or employees or in which they are interested, shall be deemed to be invalid because of the presence of such director or directors at the meeting of the Board of Directors of this Corporation, which acts upon, or in reference to, such contract or transaction, or because of his or their participation in such action, if the fact of such interest shall be disclosed or known to the Board of Directors and the Board of Directors shall, nevertheless, authorize, approve and ratify such contract or transaction by a vote of a majority of the directors (such interested director or directors to be counted in determining whether a quorum is present, but not to be counted in calculating the majority necessary to carry such vote). This paragraph shall not be construed to invalidate any contract or other transaction that would otherwise be valid under the common or statutory law applicable thereto.

ARTICLE IX. ORIGINAL DIRECTORS

The name and street address of each member of the first Board of Directors is:

<u>Name</u>	<u>Address</u>
Kevin P. Delaney	1122 Hallamwood Trail, South Lakeland, FL 33813
Arlene Delaney	1122 Hallamwood Trial, South Lakeland, FL 33813

Members of the first Board of Directors shall serve until their successors are elected or appointed and have qualified.

ARTICLE X. INCORPORATOR

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

<u>Name</u>	<u>Address</u>
Kevin P. Delaney	1122 Hallamwood Trail, South Lakeland, FL 33813

The Incorporator of these Articles of Incorporation hereby assigns to this Corporation any and all of his rights under Section 606.0202, Florida Statutes, to constitute a corporation.

ARTICLE XI. AMENDMENTS

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in the manner now or hereafter prescribed by law; and all rights conferred on shareholders herein are granted and subject to this reservation. These Articles may be amended prior to the issuance of the stock of this Corporation by the unanimous approval or consent of the Board of Directors. Thereafter, every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon or in such other manner as may be provided by law.

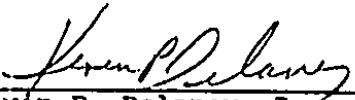


Kevin P. Delaney,
Incorporator

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING
AGENT UPON WHOM PROCESS MAY BE SERVED**

In accordance with Chapter 48.091, Florida Statutes, the following is submitted, in compliance with said Statute:

That Kevin P. Delaney, P.A. desiring to organize under the laws of the State of Florida, with its principal office, 1122 Hallamwood Trail, South, as indicated in the Articles of Incorporation, at the City of Lakeland, County of Polk, State of Florida, has named Kevin P. Delaney, 1122 Hallamwood Trail, South, Lakeland, Polk County, Florida 33813, as its agent to accept service of process within this state.


Kevin P. Delaney, Incorporator

ACKNOWLEDGEMENT

Having been named to accept service of process for the above-stated Corporation, at the place designated in this certificate, I hereby accept to act in this capacity and agree to comply with the provision of said act relative to keeping open said office. I am familiar with and accept the obligations of Florida Statutes Section 607.0505.


Kevin P. Delaney,
Registered Agent

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SECRETARY OF STATE
TALLAHASSEE FLORIDA