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Patricia A. Marando C.P.A., M.B.A., P.A.
13255 Drysdale St.
Spring Hill, Fl. 34609
352-683-0818

Florida Secretary of State
Division of Corporation Fees
P.O. Box 6327
Tallahassee, Fl. 32314

FILED
00 JAN -3 AM 9:06
TALLAHASSEE, FLORIDA

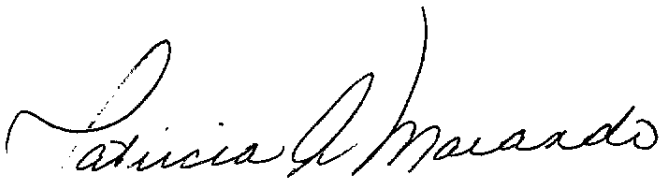
Ladies & Gentlemen:

I am enclosing Articles of Incorporation for Patricia A. Marando C.P.A., M.B.A., P.A., along with a check for \$70 payable to the Secretary of State.

In addition, we are enclosing a self-addressed envelope for your convenience in notifying me of the registration of this corporation. Thank you for the attention in this matter.

Best regards,

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*****70.00 *****70.00



Patricia A. Marando
President

no copy

Enclosures *check 3043*

T. Burch JAN 10 2000

ARTICLES OF INCORPORATION
OF
PATRICIA A. MARANDO C.P.A., M.B.A., P.A.

FILED
00 JAN -3 AM 9:06
SIXTH FLOOR
TALLAHASSEE, FLORIDA

The undersigned person, who is licensed or otherwise legally authorized to practice the profession of public accountancy in the State of Florida, hereby associates herself in accordance with the Florida Professional Service Corporation Act, and hereby adopts the following Articles of Incorporation for such corporation.

ARTICLE I. NAME

The name of this corporation is Patricia A. Marando, C.P.A., M.B.A., P.A., whose principal place of business is 13255 Drysdale St., Spring Hill, Fl. 34609.

ARTICLE II. PURPOSE

This corporation is organized for the following purposes:

- 1.. To engage in the practice of public accountancy as a professional corporation and to own and operate an accounting facility for the purpose of providing public accountancy and management consulting services.
2. To promote accounting research and knowledge, to furnish related services, and to own real and personal property, enter into contracts, and engage in any lawful business necessary for the rendering of such professional services.
3. To invest its funds in real estate, mortgages, stocks, bonds, or any other types of investments.
4. To do everything necessary, proper, or convenient for the accomplishment of any of the purposes herein set forth, and to do every other act incidental thereto which is not forbidden by the laws of the State of Florida or by provisions of these Articles of Incorporation.

ARTICLES III. DURATION

This corporation shall have perpetual existence.

ARTICLES IV. CAPITAL STOCK

This corporation is authorized to issue ONE THOUSAND (1,000) shares of ONE DOLLAR \$1.00) par value common stock, which shall be designated "Common Shares".

ARTICLES V. REGISTERED OFFICE AND AGENT

The address of the initial registered office of this professional service corporation is 13255 Drysdale St., Spring Hill, Fl. 34609. The name of the registered agent at that address is Patricia A. Marando, C.P.A.

ARTICLES VI. PRINCIPAL OFFICE

The initial street address of the corporation's principal office is 13255 Drysdale St., Spring Hill, Fl. 34609.

ARTICLE VII. MANAGEMENT BY SHAREHOLDERS

The Shareholders, subject to any specific written limitations or restrictions imposed by law or by these Articles of Incorporation, shall direct the carrying out of the purposes and exercise the powers of the Corporation. The affairs and business of this corporation shall be managed and its corporate powers exercised by its shareholders.

ARTICLE VIII. SUBSCRIBER

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

<u>Name</u>	<u>Address</u>
Patricia A. Marando C.P.A.	13255 Drysdale St. Spring Hill, Fl. 34609

ARTICLE IX. RESTRAINT ON ALIENATION OF SHARES

The shareholders of the professional service corporation shall have the power to include in the bylaws, adopted by a majority of the shareholders of the professional service corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer or other disposition of any of the outstanding stock of the professional service corporation by any of its shareholders, or in the event of the death of any of its shareholders. The manner and form as well as the relevant terms, conditions, and details, of the disposition shall be determined by the shareholders of the professional service corporation, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without the actual notice of these provisions unless the existence of the provisions is plainly noted on the certificate evidencing the ownership of such stock. NO shareholder of the professional service corporation may sell or transfer his stock in the corporation except to another individual who is eligible to be a shareholder of the professional service corporation, and the sale or transfer may be made only after it has been approved at a shareholder meeting especially called for that purpose. If any shareholder becomes legally disqualified to practice public accountancy in the State of Florida or accepts employment that places restrictions or limitations on his continuous rendering of such professional services, that shareholder's shares of stock shall immediately become subject to purchase by the professional service corporation in accordance with the bylaws adopted by the professional service corporation in accordance with the bylaws adopted by the shareholders.

ARTICLE X 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 reservation.

ARTICLE XI DISSOLUTION

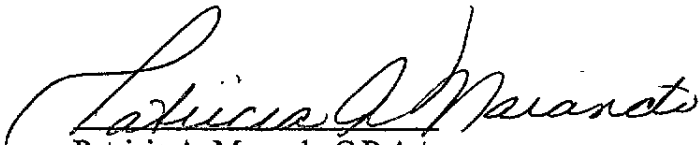
The corporation may be dissolved at any time (1) by an unanimous written consent of the shareholders; or (2) on the affirmative vote of the holders of at least two-thirds of the outstanding shares of the corporation entitled to vote thereon. On dissolution, the corporation property and assets shall, after payment of all debts of the corporation, be distributed in direct proportion to the number of shares held by the shareholders.

The undersigned subscribers has executed these Articles of Incorporation on this ⁴⁴2nd day of December, 1999

Leticia A. Marando

Acceptance of Designation
Registered Agent/Registered Office

I, the undersigned person, having been named as registered agent and to accept service of process for the above -stated corporation at the place designated in this statement, 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.


Patricia A. Marando C.P.A.

Date:

12/29/99