TRANSMITTAL LETTER 1000014568

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

EFFECTIVE DATE

SUBJECT:	Massey.	Porter	5	DePalma,	CPA'S,	PA		
	7 = 1	(Proposed corporate name - must include suffix)						

Enclosed is an original and one(1) copy of the articles of incorporation and a check for :

□ \$70.00 Filing Fee	\$78.75 Filing Fee & Certificate of Status	□\$78.75 Filing Fee & Certified Copy ADDITIONAL COI	□ \$87.50 Filing Fee, Certified Copy & Certificate of Status PY REQUIRED			
FROM:	Kevin M. V Name (Pr		០០០០១១គ្ន	58364.		
	3213 Vincent P	oad Address	-02/08/0001023008 *****78.75 *****78.75			
	W. PAIN Beach	- FL 3340 State & Zip	05	• •		
<u> </u>	561 659 357	Plenhone number				

NOTE: Please provide the original and one copy of the articles.

PRECTIVE DATE

ARTICLES OF INCORPORATION

OF

Massey, Porter & DePalma, CPA's, PA

The undersigned subscriber, a natural person of legal age who is licensed or otherwise legally authorized to practice public accounting and to perform accounting services in the State of Florida, for the purpose of forming a professional corporation in accordance with the Florid Professional Service Corporation Act, Chapter 621, Florida Statutes, hereby subscribes to, acknowledges and adopts the following Articles of Incorporation.

ARTICLE I ____

The name of the proposed corporation shall be MASSEY, PORTER & DEPALMA, CPA'S, PA

ARTICLE II

This corporation shall commence existence on the date of the execution and acknowledgment of these Articles and shall exist perpetually thereafter, unless sooner dissolved according to law.

ARTICLE III Nature of Business

- A. This Corporation is formed for the following purposes and shall have the following powers:
- 1. To engage in the practice of public accounting as a professional corporation and to own, lease and/or operate offices for the purpose of providing professional accounting services.
- 2. To own real and personal property, to enter into contracts and agreements, and to engage in any lawful business necessary or appropriate in the rendering of such professional

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- 3. To do everything necessary, proper or convenient for the accomplishment of the purposes set forth herein, and to do every other act incidental thereto which is not forbidden under the laws of the State of Florida or by the provisions of these Articles of incorporation.
- B. The professional services provided by this corporation shall be carried out only through officers, employees and agents, each of whom is duly licensed or otherwise legally qualified to render professional accounting services as a duly licensed Certified Public Accountant.

ARTICLE IV Capital Stock

This corporation is authorized to issue One Thousand (1,000) shares of ONE and NO/100 DOLLARS (\$1.00) par value capital stock, which shall be designated as common stock.

All the shares of such common stock shall be paid for in cash or property, real or personal, tangible or intangible, or the lease thereof, or in labor or services in lieu of cash or property, at a just valuation to be fixed by the Board of Directors of the corporation, unless otherwise forbidden by the laws of the State of Florida. The payment thereof does not have to be at the time of issuance, provided such shares are subject to calls thereon by the corporation until such time as the whole consideration therefor shall have been paid.

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ARTICLE V

Initial Offices and Registered Agent

The street and mailing address of the initial principal office of this corporation is 3213 Vincent Road, West Palm Beach, Florida 33405. The street address of the initial registered office of this corporation is 3213 Vincent Road, West Palm Beach, Florida 33405. The name of the initial registered agent of this corporation at that address is KEVIN M. MASSEY.

ARTICLE VI Initial Board of Directors

This corporation shall have at least one director. The number of directors may be either increased or diminished from time to time by amendment to the Bylaws adopted by the stockholders. The name and address of the initial director of the corporation who, unless otherwise provided by the Articles of Incorporation or Bylaws, shall hold office for the first year of existence of the corporation or until a successor is elected or appointed and has qualified is:

KEVIN M. MASSEY 3213 Vincent Road - West Palm Beach,
Florida 33405

At any time after incorporation, the stockholders may, by a majority vote, determine that the corporation is managed by the stockholders.

ARTICLE VII Subscriber

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

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Massey, Porter & DePalma, CPA's, PA
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KEVIN M. MASSEY 3213 Vincent Road - West Palm Beach,
Florida 33405

ARTICLE VIII Bylaws

In furtherance and not in limitation of the powers conferred by the laws of the State of Florida and the United States of America, the board of Directors is expressly authorized to frame and adopt any such Bylaws for the corporation as are not inconsistent with the laws of the State of Florida or the United States of America or these Articles of incorporation. With the exception of fixing the number of directors of the corporation, the Board of Directors is expressly authorized, without the assent of the stockholders, to add to, delete from, or otherwise amend the Bylaws of the corporation.

ARTICLE IX Indemnification and Limitation of Liability

The corporation shall indemnify any officer or director, or any former officer or director of the corporation, to the full extent permitted by law. The private property of the stockholders shall not, unless otherwise provided by law, be subject to the payment of the corporate debts to any extent whatsoever. The corporation shall have a first lien on the shares of its stockholders and upon dividends due them for any indebtedness of such stockholders to the corporation.

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ARTICLE X Working Capital

The Board of Directors shall have the authority to fix any amount which in its discretion need be reserved as working capital of the corporation.

ARTICLE XI

Amendment

The corporation reserves the right to amend, add to, or repeal a provision contained in these Articles of Incorporation in the manner consistent with the law and in conformity with provisions set forth in the Bylaws.

IN WITNESS WHEREOF, I, the undersigned, for purpose of forming a Professional Service Corporation to do business both within and without the State of Florida, under the laws of the State of Florida, make and file these Articles of Incorporation, hereby declaring and certifying that the facts herein stated are true, and hereunto set my hand and seal this 3 day of Feb.

KEVIN M. MASSEY

COUNTY OF PALM BEACH

BEFORE ME, the undersigned authority, personally appeared KEVIN M. MASSEY,
to be the individual described in and who has executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed the same for the purposes therein expressed.

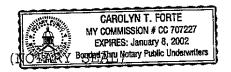
IN WITNESS WHEREOF, I have hereunto affixed my hand and seal

at West Palm Beach, Florida, this 3 day of

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Notary Public, State of Florida

My commission expires:



ACKNOWLEDGMENT OF REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at the place designated in these Articles, I hereby accept to act in this capacity, agree to comply with the provisions of \$48.091, Fla. Stat., relative to keeping open said office, and am familiar with the provisions of \$\$607.0501, et seq., Fla. Stat., and accept the obligations thereof.

KEVIN M. MASSE

M.M. Vand

/Registered