

BJ ACCOUNTING ASSOCIATES, INC.
2800 W. OAKLAND PARK BLVD. SUITE 109; FT. LAUDERDALE, FL. 33311

P0000004 3987

OCTOBER 27, 1999

FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
P. O. BOX 6327
TALLAHASSEE, FLORIDA 32314

ATTENTION: INCORPORATION SECTION

REFERENCE: "JOHN COWGER, P. A." AND "SIRO UNUM SYSTEMS, INC."

ENCLOSED HEREIN YOU WILL FIND COPIES EACH OF THE
ARTICLES OF INCORPORATION AND YOUR FEE IN THE AMOUNT OF
SEVENTY DOLLARS (\$70.00) TO COVER THE REQUIRED FILING
CHARGES FOR THE ENCLOSED INCORPORATION.

PLEASE PROCESS AS SOON AS POSSIBLE AND FORWARD THE COMPLETED
DOCUMENTS TO OUR NEW ADDRESS:

BJ ACCOUNTING ASSOCIATES, INC.
2800 W. OAKLAND PARK BLVD.
SUITE 109
FORT LAUDERDALE, FL. 33311

THANK YOU FOR YOUR COOPERATION IN THIS MATTER. IF YOU HAVE
ANY QUESTIONS, PLEASE CONTACT THE ACCOUNTING OFFICE AT THE
ADDRESS AND OR PHONE NUMBERS LISTED HEREIN. PHONE: (954)
731-2244 AND FAX US AT (954) 731-6688.

SINCERELY YOURS,

Betty J. Martin
BETTY MARTIN

ENCS.

BM/B

PLEASE NOTE OUR NEW ADDRESS

600003233426--4
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****140.00 ****70.00

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FILED
00 MAY - 1 PM 1:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

JOHN COWGER, P. A.

FILED
00 MAY -1 PM 1:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned Subscriber to these Articles of Incorporation, a natural person competent to contract, hereby present these Articles of Incorporation for the formation of a corporation for profit under the laws of the State of Florida, of the United States of America, by and under the provisions and statutes of that State providing for the formation, liability, rights, privileges, benefits and obligations conferred and imposed by said law on corporations organized pursuant to the provisions thereof, do hereby make, subscribe, acknowledge and file these Articles of Incorporation as follows:

ARTICLE I
CORPORATE NAME

The name of this corporation shall be:

JOHN COWGER, P. A.

ARTICLE II
PURPOSE

The general nature and purpose of the business to be transacted by this corporation shall be:

To engage in every phase and aspect of licensed real estate sales.

To engage in any other type of lawful business for which the corporation or corporations may be incorporated under the Florida General Corporation Act.

ARTICLE III
CAPITAL STOCK

The maximum number of shares of stock that this corporation shall be authorized to issue and have outstanding at any one time shall be limited to Five Hundred (500) shares of common stock having a nominal or par value of One Dollar (\$1.00) per share.

ARTICLE IV
CAPITAL

The amount of capital with which this corporation shall commence business is not less than Two Hundred Fifty Dollars (\$250.00).

ARTICLE V
DURATION AND COMMENCEMENT OF EXISTENCE

This corporation shall commence on the date of filing of the Articles of Incorporation and shall have perpetual existence unless dissolved according to law.

ARTICLE VI
ADDRESS

The principal office and mailing address of this corporation shall be located at 271 N. E. 48th Court, Fort Lauderdale, Florida 33334. However, the address may be changed to another location at a later date.

ARTICLE VII
SUBSCRIBER

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

JOHN COWGER
271 N. E. 48TH COURT
FORT LAUDERDALE, FLORIDA 33334

ARTICLE VIII
BOARD OF DIRECTORS

The Director constituting the initial Board of
Directors shall be one (1) in number at this time but may
increase at any time thereafter. The name and address
of the person who will serve as board member is:

JOHN COWGER
271 N. E. 48TH COURT
FORT LAUDERDALE, FL. 33334

ARTICLE IX

The original incorporator of this corporation
shall have the right upon its organization to assign and
deliver his subscription of stock or a specified number of
stock shares thereof to any other person or to firms or
corporations who may hereafter become subscribers to the
capital stock of said corporation; who upon acceptance of
such assignment, shall stand in lieu of the incorporator and
assume and carry out all the rights, liabilities and duties
entailed by said subscriptions subject to the laws of the
State of Florida and the execution of these instruments of
assignment.

ARTICLE X

The name and address of the corporate officer of this corporation and the corporate offices held until a successor and or successors are elected is:

JOHN COWGER
271 N. E. 48TH COURT
FORT LAUDERDALE, FL. 33334

PRESIDENT/SECRETARY

ARTICLE XI

The corporation shall indemnify any Officer or Director of this corporation to the full extent as permitted by law.

ARTICLE XII
STOCKHOLDER

The name and address of the stockholder of this corporation is:

JOHN COWGER
271 N. E. 48TH COURT
FORT LAUDERDALE, FL. 33334

ARTICLE XIII

The corporation reserves the right to amend, alter, change or repeal any provision or provisions thereof, contained in these Articles of Incorporation in the same manner now or hereafter prescribed by Statute, and all rights conferred upon its stockholders herein are granted subject to this condition.

IN WITNESS WHEREOF, the undersigned has made and
subscribed to these Articles of Incorporation for the uses
and purposes aforesaid and does hereby declare and certify
that the facts contained herein are true, this 13th
day of April, in the year ²⁰⁰⁰~~1999~~.

John D. Cowger
JOHN COWGER

DESIGNATED REGISTERED AGENT AND OFFICE


FILED
00 MAY -1 PM 1:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The designated registered agent and office of
JOHN COWGER, P. A. is:

JOHN COWGER
271 N. E. 48TH COURT
FORT LAUDERDALE, FL. 33334

and he will accept service of process for the above
stated corporation at the place designated herein.

I 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.



JOHN COWGER

DATE: APR 13th 2000