

TRANSMITTAL LETTER

(PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX)

-08/10/01--01044--017

[illegible]

8/15/01

ARTICLES OF INCORPORATION

OF

PROFESSIONAL ACCOUNTING & TAX SERVICES, INC.

FILED

2001 AUG 10 AM 9:55

SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned subscribers to these Articles of Incorporation, make, subscribe and acknowledge the following Articles of Incorporation under the laws of the State of Florida.

ARTICLE I.

The name of the corporation shall be:

PROFESSIONAL ACCOUNTING & TAX SERVICES, INC.

ARTICLE II.

The corporation shall have perpetual existence.

ARTICLE III.

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

- a) To engage in every phase and aspect of business that a corporation under the laws of the State of Florida, is authorized to render.
- b) To invest the funds of this corporation in real estate, mortgages, stocks, bonds or any other type of investments, and to own real and personal property necessary for the operation of such corporation.

c) To do anything necessary and proper for the accomplishment or furtherance of any of the purposes or objects of this corporation enumerated in these Articles of Incorporation, or any amendment thereof, necessary or incidental to the protection and benefit of this corporation; and in general, either alone or in association with other corporations, firms or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment or furtherance of such purposes or objects of this corporation.

d) It is intended that this corporation may conduct and transact any business lawfully authorized and not prohibited by Chapter 607, Florida Statutes, as the same may be from time to time amended.

ARTICLE IV.

The aggregate number of shares which the corporation shall have authority to issue shall be 100 shares of voting common stock of the par value of \$1.00 per share, which shall be designated "Common Stock."

ARTICLE V.

The principal place of business of the corporation shall be:

149 West May Street
Orange City, FL 32763

The Board of Directors may from time to time designate such other address and place for the principal office of this corporation as it may seem fit.

The incorporators of the corporation shall be:

David S. & Theresa A. Rauschenberger
149 West May Street
Orange City, FL 32763

ARTICLE VI.

The initial registered agent of the corporation at the registered address of shall be:

David S. Rauschenberger
149 West May Street
Orange City, FL 32763

ARTICLE VII.

The corporation shall have (1) Director(s) initially. The number of Directors may be increased or decreased from time to time by the By-Laws adopted by the shareholders, but shall never be less than one (1). The shareholders shall have the right and power at any regular meeting or at any special meeting called for such purpose to remove any director of the corporation with or without a cause.

ARTICLE VIII.

The names and addresses of the members of the initial Board of Directors who shall hold office until their successors are elected and have qualified, are as follows:

David S. & Theresa A. Rauschenberger
149 West May Street
Orange City, FL 32763

ARTICLE IX.

The names of the initial officers of the corporation are as follows:

President:	David S. Rauschenberger
Vice-President:	Theresa A. Rauschenberger
Treasurer:	David S. Rauschenberger
Secretary:	Theresa A. Rauschenberger

ARTICLE X.

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding common shares.

ARTICLE XI.

No shareholder of this corporation may sell or transfer his shares of stock therein except to another individual who is eligible to be a shareholder of this corporation.

ARTICLE XII.

The corporation shall have all the powers and authority now or hereafter granted or permitted by law with respect to indemnification of directors, officers, employees, and agents, including former directors, officers, employees and agents.

ARTICLE XIII.

The corporation elects to have preemptive rights, as provided by the Florida Business Corporation Act. Each shareholder of the corporation shall have the right to purchase, subscribe for, or receive a right or rights to purchase or subscribe for, at the price at which it is offered to others, a pro rata portion of:

1) Any stock of any class that the corporation may issue or sell, whether or not exchangeable for any stock of the corporation of any class or classes, and whether or not of un-issued shares authorized by the Articles of Incorporation as originally filed or by any amendment thereof or out of shares of stock of the corporation acquired by it after the issuance thereof, and whether issued for cash, labor done, personal property, or property or leases thereof; or

2) Any obligation that the corporation may issue or sell which is convertible into or exchangeable for any stock of the corporation of any class or classes, or to which is attached or pertinent any warrant or warrants or other instrument or instruments conferring on the holder the right to subscribe for or purchase from the corporation any shares of its stock of any class or classes.

ARTICLE XIV.

The directors of this corporation shall have the sole power to establish, enact, alter or repeal By-Laws for the management of this corporation, and the duties of the officers of this corporation shall be prescribed by such By-Laws. In addition such By-Laws may include,

by unanimous decision of all the shareholders, any regulatory or restrictive provisions regarding the sale, transfer, or other disposition of any of the outstanding shares of stock of this corporation by any of its shareholders, or in the event of the death of any of its shareholders.

ARTICLE XV.

In furtherance, and not in limitation of the general powers conferred by the laws of the State of Florida and the purposes and objects herein above stated, this corporation shall have all and singular the following powers:

a) To enter into, or become a partner in, any arrangement for sharing profits, union of interest, or cooperation, joint venture or otherwise, with any person, firm or corporation to carry on any business which this corporation has the direct or incidental authority to pursue.

b) At its option, to purchase and acquire any or all of its shares owned and held by such shareholders as should desire to sell, transfer, or otherwise dispose of his shares, or any or all of its shares owned and held by a shareholder who dies, all in accordance with the By-Laws adopted by the shareholders of this corporation setting forth the terms and conditions of such purchase; provided however, the capital of this corporation cannot be impaired thereby.

c) To enter into, for the benefit of its employees, one or more of the following: (1) a pension plan, (2) a profit-sharing plan, (3) a stock bonus plan, (4) a thrift and savings

plan, (5) a restricted stock option plan, (6) other retirement or incentive compensation plan.

ARTICLE XVI.

These Articles of Incorporation may be amended in the manner provided by law.

ARTICLE XVII.

The mailing address for correspondence purposes of the corporation shall be:

149 West May Street
Orange City, FL 32763


David S. Rauschenberger

**CERTIFIED DESIGNATING REGISTERED AGENT AND PLACE OF
BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN
FLORIDA, AND ACCEPTANCE OF AGENT UPON WHOM PROCESS MAY BE
SERVED**

IN COMPLIANCE WITH SECTIONS 48.091 AND 607.0501, FLORIDA
STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST THAT Professional Accounting & Tax Services, Inc.
(NAME OF ORGANIZATION)

WITH ITS PLACE OF BUSINESS AT:

149 West May Street
Orange City, FL 32763

HAS NAMED David S. Rauschenberger
(NAME OF REGISTERED AGENT)

LOCATED AT 149 West May Street
Orange City, FL 32763


AS ITS AGENT TO ACCEPT SERVICE OF PROCESS WITHIN FLORIDA

SIGNATURE 
David S. Rauschenberger

TITLE President

DATE 8/2/01

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE
ABOVE STATED ORGANIZATION, AT THE PLACE DESIGNATED IN THIS
CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I
FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES
RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY
DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTIONS
48.091 AND 607.325 FLORIDA STATUTES.

SIGNATURE 
David S. Rauschenberger

DATE 8/2/01

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SECRETARY OF STATE
TALLAHASSEE FLORIDA