Electronic Articles of Incorporation For

P02000003001 FILED January 09, 2002 Sec. Of State

LON C. MANLEY, CPA, PA.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

LON C. MANLEY, CPA, PA.

Article II

The principal place of business address:

3421 WEST CYPRESS STREET TAMPA. FL. 33607

The mailing address of the corporation is:

P. O, BOX 272386 TAMPA, FL. 33688

Article III

The purpose for which this corporation is organized is:

ACCOUNTING, AUDITING, TAXATION AND MANAGEMENT ADVISORY SERVICES.

Article IV

The number of shares the corporation is authorized to issue is:

1000

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Article V

The name and Florida street address of the registered agent is:

LON C MANLEY 3421 WEST CYPRESS STREET TAMPA, FL. 33607

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: LON C. MANLEY

Article VI

The name and address of the incorporator is:

LON C. MANLEY 3421 WEST CYPRESS STREET

TAMPA, FL. 33607

Incorporator Signature: LON C. MANLEY

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: PSD LON C MANLEY 3421 WEST CYPRESS STREET TAMPA, FL. 33607