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EFFECTIVE DATE

10/25/02--01110--008 **78.75

Accounting , Consulting, IRS Representation, & Strategic Tax Planning.

801 South Federal Highway + Hollywood, FI 33020 + Telephone (954) 922-1903 + Facsimile (954) 926-6770

R. Kevin Cross, E.A.,

P - Enrolled Agent, Accountant,

Tax Specialist, & Financial Counselor & Advisor. T-R. Kevin Cross, E.A. & Steven R. Danielson E.A. – are enrolled to represent taxpayers before the Internal Revenue Service. Steven R. Danielson, EA., &- Enrolled Agent, Accountant, Certified Quickbooks Pro Advisor, & Member NASD & SIPC

22 October, 2002

Department of State Division of Corporations Attn.: New Filings Section P.O. Box 6327 Tallahassee, Florida 32314

SUBJECT: Professional Marine Services, Inc.

Dear Sirs:

Please incorporate the above referenced corporation effective October 22, 2002 and mail filed articles to:

R. Kevin Cross, E.A. 801 South Federal Highway Hollywood, FL 33020

Enclosed is an original and one copy of the articles of incorporation and a check for \$78.75 (to include the filing fee and a certified copy of the articles).

Thank you for your continued assistance in these matters.

Sincerely,

R. Kevin Cross, E.A.

Enrolled Agent & Tax Specialist.

RKC/Professional Marine Services, Inc. LETCORP.DOC

'ARTICLES OF INCORPORATION

OF

Professional Marine Services, Inc. EFFECTIVE DATE

EFFECTIVE DATE

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be: Professional Marine Services, Inc.

The principal place of business of this corporation shall be:
1730 SW 30th Place
Ft. Lauderdale, FL 33315

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One thousand shares common stock at \$1.00 par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective: October 22, 2002

ARTICLE V - OFFICERS & DIRECTORS

The name and street address of the initial officer, or director, if any, who shall hold office the first year of the corporation's existence or until their successor(s) is (are) elected, is:

Jeffrey L. Fredrich 1730 SW 30th Place Ft. Lauderdale, FL 33315

ARTICLE VI – INCORPORATOR

The name and street address of the incorporator to these articles of incorporation is:

Jeffrey L. Fredrich 1730 SW 30th Place Ft. Lauderdale, FL 33315

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this Twenty-second day of October, 2002

Signature of Incorporator

STATE OF FLORIDA. COUNTY OF BROWARD.

CERTIFICATE DESIGNATING REGISTERED AGENT/REGISTERED OFFICE Pursuant to the provisions of the Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

The name of the corporation is:

Professional Marine Services, Inc.

The name and address of the registered agent and office is:

R. Kevin Cross, E.A. 801 South Federal Highway Hollywood, FI 33020

SIGNATURE

(Corporate Officer)

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, 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 THE FLORIDA STATUTES.

DATED: October 22, 2002

SIGNATURE

(Registered Agent)

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