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TRANSMITTAL LETTER

BEST QUICK TAX RETURN 310 1/2 S. BUMBY AVE ORLANDO, FL 32803 (407) 896-7921

I AM ENCLOSING A CHECK OF \$70 DOLLARS. PLEASE SEND ME A STAMPED COPY OF THE ARTICLES.

THANK YOU.

ARTICLES OF INCORPORATION

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

AFFERING WAS

JOSEPH C. MARTIN, PA

ARTICLE II: PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

932 MAYFAIR CIRCLE ORLANDO, FL 32803 SECRETARY OF STATE AND A TALLAHASSEE, FLORIDA

ARTICLE III: SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

100 SHARES - NO PAR VALUE

JOSEPH C. MARTIN- 100 SHARES

ARTICLE IV: INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

JOSEPH C. MARTIN 932 MAYFAIR CIRCLE ORLANDO, FL 32803

ARTICLE V: INCORPORATORS

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

PABLO RODRIGUEZ, CPA 310 1/2 S. BUMBY AVE. ORLANDO, FL 32803

ARTICLE VI: DIRECTORS

The company will be run by the board of directors. The directors are:

JOSEPH C. MARTIN
PAUL JOSEPH MARTIN

ARTICLE VII: OFFICERS

JOSEPH C. MARTIN - PRESIDENT PAUL JOSEPH MARTIN - VICE PRESIDENT

ARTICLE VIII: EFFECTIVE DATE FOR CORPORATION

The effective date for this corporation shall be: January 1, 2003.

ARTICLE VIIII: NATURE OF BUSINESS

The corporation will engage in the business of real estate services. The foregoing purposes and activities will be interpreted as examples only and not as limitations, and nothing therein shall be deemed as prohibiting the corporation from engaging in any lawful activity permitted in the United States, the State of Florida or any other state, country, territory or nation.

The undersigned Incorporator has executed these Articles of Incorporation this 9th day of December 2002.

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CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, 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.

1. THE NAME OF THE CORPORATION IS:

Joseph C. Martin, PA

2. THE NAME AND ADDRESS OF THE REGISTERED AGENT (OFFICE IS:

Joseph C. Martin 932 Mayfair Circle

Orlando, FL 32803

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, 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.

SUCMATURE BATE

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