

MARK W BOWMAN
Certified Public Accountant
700 North Wickham Road, Suite 103
Melbourne, Florida 32935

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Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399
April 15, 2003

Subject: Incorporation of Mark W. Bowman, C.P.A., P.A.

Enclosed please find the following:

1. The original and one copy of the Article of Incorporation for the subject corporation. Please certify one copy and return it to the undersigned.
2. My check in the amount of \$78.75 to cover the filing fees.
3. Designation of Resident Agent.

Kindly acknowledge filing of these Articles of Incorporation, in compliance with Florida law and return the certified copy of the Articles of Incorporation to the undersigned at: 700 N. Wickham Road, Suite 103, Melbourne, FL 32935.

Thank you for your assistance in this matter.

Sincerely,



Mark W Bowman

**ARTICLES OF INCORPORATION
OF
Mark W. Bowman, C.P.A., P.A.**

ARTICLE I. NAME

The name of the corporation is: *Mark W. Bowman, C.P.A., P.A.*

ARTICLE II. DURATION

This corporation shall have perpetual existence.

ARTICLE III. PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business associated with the practice of certified public accountancy.

ARTICLE IV. CAPITAL STOCK

This corporation is authorized to issue 1,000 shares of \$1.00 par value Common Stock, which shall be designated "common shares".

ARTICLE V. PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata share (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 700 North Wickham Road, Suite 103, Melbourne, FL 32935, and the name of the initial registered agent of this corporation at that address is Mark W. Bowman.

ARTICLE VII. INITIAL BOARD OF DIRECTORS

This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less than one. The names and addresses of the initial directors of this corporation are:

MARK W. BOWMAN
700 North Wickham Road, Suite 103
Melbourne, FL 32935

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VIII. PRINCIPAL OFFICE AND MAILING ADDRESS

The principal office of the corporation is located at 700 North Wickham Road, Suite 103, Melbourne, FL 32935, and the mailing address of the corporation is 700 North Wickham Road, Suite 103, Melbourne, FL 32935.

ARTICLE IX. INCORPORATOR

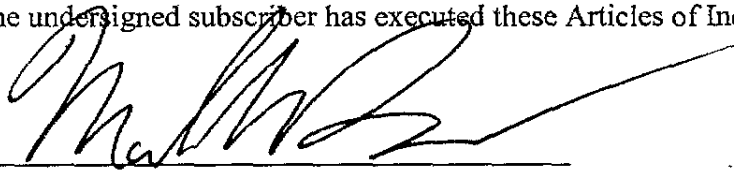
Then name and address of the person signing these articles is:

MARK W. BOWMAN
700 North Wickham Road, Suite 103
Melbourne, FL 32935

ARTICLE X. AMENDMENTS

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment thereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

The undersigned subscriber has executed these Articles of Incorporation on this 15th day of April 2003.



MARK W. BOWMAN

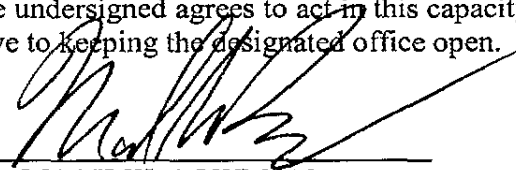
**DESIGNATION
AS
REGISTERED AGENT**

In compliance with Section 48.091, and Section 607.034, Florida Statutes, the following is submitted:

Mark W. Bowman, C.P.A., P.A., desiring to organize under the laws of the State of Florida, with its principal office at 700 North Wickham Road, Suite 103, Melbourne, FL 32935, has named MARK W. BOWMAN, located at 700 North Wickham Road, Suite 103, Melbourne, FL 32935, as its agent to accept service of process within the state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above named corporation, at the place designated in this certificate, the undersigned agrees to act in this capacity, and agrees to comply with the provisions of Florida law relative to keeping the designated office open.



MARK W. BOWMAN
Registered Agent

4/19/03
DATE

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03 APR 17 PM 2:42
SECRETARY OF STATE
TALLAHASSEE, FLORIDA