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SECRETARY OF STATE
TALLAHASSEE FLORIDA

DIVISION OF CORPORATIONS P.O. BOX 6327, TALLAHASSEE FL 32314

TRANSMITTAL LETTER

Department of State
Division of Corporations
P.O. BOX 6327
Tallahassee, Fl 32314

SUBJECT: Financial Accounting, Inc.

Enclosed are an original and one (1) copy of the articles of incorporation and a copy of the rejected filing.

From:

Richard J. Marino I
P.O. Box 700335
St. Cloud, FL 34770
(407) 301-4200

Note please provide the original and one copy of the articles.

RECEIVED
03 MAY 16 AM 9:19
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FLORIDA DEPARTMENT OF STATE
Glenda E. Hood
Secretary of State

April 29, 2003

RICHARD J. MARINO I
P.O. BOX 700335
ST. CLOUD, FL 34770

SUBJECT: F.A. INC.
Ref. Number: W03000012143

We have received your document for F.A. INC.. However, the document has not been filed and is being returned for the following:

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is <u>not</u> <u>acceptable</u>.

The document number of the name conflict is L03000007046.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6934.

Loria Poole
Corporate Specialist
New Filings Section

Letter Number: 403A00025928

ARTICLES OF INCORPORATION

FINANCIAL ACCOUNTING, INC.

The undersigned for ourselves our associates successors and assigns hereby associate ourselves together for the purpose of forming a corporation under the laws of the State of Florida by and under the provisions of the statutes of the State of Florida providing for the formation, liability, rights, privileges and immunity of a corporation for profit hereby certify:

ARTICLE I

The name of the corporation shall be:

Financial Accounting, Inc.

ARTICLE II

The address of the corporation shall be 207 Flagler Court, St. Cloud, FL 34770.

ARTICLE III

The authorized Capital Stock of the Corporation shall consist of one thousand (1,000) shares at the par value of One Dollar ($1.00) per share which shares shall not be divided into classes and shall not be issued in series.

The sum of the par value of all of the shares of capital stock of the corporation issued and outstanding shall be the stated capital of the corporation at any particular time.

When and as declared by the Board of Directors the holders of the outstanding capital stock shall be entitled to receive solely out of the unreserved and unrestricted earned surplus of the corporation dividends payable in either cash in property or in shares of the capital stock of the corporation.

The corporation shall not commence business until capital in excess of five hundred dollars ($500.00) has been received.

ARTICLE IV

The name of the initial registered agent is Richard J. Marino I, who is a resident of Florida and whose address is 207 Flagler Court, St. Cloud, FL 34770.

I hereby accept designation as registered agent:

Richard J. Marino I

Richard J. Marino I

ARTICLE V

The name of the Incorporator is Richard J. Marino I, whose address is 207 Flagler Court, St. Cloud, FL 34770.

ARTICLE VI

This corporation is organized to provide consulting services and all other related support services. The corporation is also organized to engage in any business activities and for any and all other purpose permitted under the laws of the United States The State of Florida and any other State in which the corporation is or shall be authorized to conduct business.

In this country or in any foreign country to the extent that said purposes are not forbidden by the laws thereof subject to specific written limitations or restrictions imposed by law or otherwise by these Articles of Incorporation and solely in furtherance of, but not in addition to the purposes herein above set forth to have and exercise all of the powers as are or may from time to time be inferred by statute or otherwise.

To execute perform carry out or do any or all of the things in the accomplishment of the purposes herein above set forth as principal agent contractor trustee attorney-in-fact or otherwise either alone or in the company of other corporations or individuals.

It is understood that the foregoing enumeration of the powers of the corporation shall not be deemed to exclude by inference the exercise of any powers that might have been implied if no such mention thereof had been made.

ARTICLE VII

The initial Board of Directors of the corporation shall consist of one (1) individual.

The name and address of the individual who is to serve as Director until the first annual meeting of shareholders or until successor(s) shall have been elected and qualified are as follows:

Richard J. Marino I
207 Flagler Court
St. Cloud, FL 34770

ARTICLE VIII

The Corporation shall exist perpetually unless dissolved according to law.

ARTICLE IX

The provisions for the regulation of internal affairs are as follows:

First the meetings of Shareholders Board of Directors or any other meeting regular or special may be held either within or outside of the State of Florida or within or outside of the United States.

Second the initial by-laws of the corporation shall be adopted by its Board of Directors The power to alter amend or repeal the by-laws or adopt a new code of by-laws shall be reserved to the shareholders, the affirmative vote of not less than fifty-one percent (51%) of the total number of shares issued and outstanding being necessary to exercise such reserved power. The by-laws may contain any provisions for the regulation and management of the affairs of the corporation not inconsistent with the Act or these Articles of Incorporation.

Third the Corporation reserves the right from time to time to amend, alter, repeal or to add any provision to these Articles of Incorporation in any manner prescribed by these Articles of Incorporation and the Business Corporation Act.

IN WITNESS WHEREOF I have executed this instrument this 23rd day of April 2003, by Richard J. Marino I.

Richard J. Marino I

Richard J. Marino I
Incorporator

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me this 23rd day of April, 2003 by Richard J. Marino I, Drivers License # M650-750-47-176-0, who being personally known to me or has provided proper identification and duly cautioned and sworn states that the foregoing is true correct and based on personal knowledge and acting as incorporator of the corporation on behalf of the corporation.

Sworn to and subscribed before me on this 23rd day of April 2003.

April Wigal

Notary Public

APRIL WIGAL
MY COMMISSION # CC 894152
EXPIRES: December 9, 2003
Bonded Thru Notary Public Underwriters

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 OR 617.0501, 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 F. A., INC.

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

**Richard J. Marino I
207 Flagler Court
St. Cloud, FL 34770**

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in the 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.

Richard J. Marino I

**Richard J. Marino I
REGISTERED AGENT**

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TALLAHASSEE FLORIDA