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GULF COAST BUSINESS SERVICES
4128 Rowan Road P.O. Box 635
New Port Richey, FL 34656

Phone: (727) 372-6298

Fax: (727) 372-2116

email: gcbvcs@yahoo.com

website: www.geocities.com/gcbvcs/gulfcoast.html

Accounting/Consulting/Taxes

June 3, 2003

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Attn: Corporate Records

P & L Assisted Living, Inc..

Dear Sir or Madam:

Enclosed for filing with your office are the original and one (1) copy of the Articles of Incorporation for the above-captioned corporation. Also enclosed is a check in the amount of \$87.50 representing payment of the following:

Filing fee	\$35.00
Certified Copy fee	8.75
Registered Agent fee	35.00
Certificate of Status fee	8.75

Please file the enclosed Articles of Incorporation and return a certified copy to the undersigned.

Sincerely,

GULF COAST BUSINESS SERVICES

A handwritten signature in cursive script that reads "Gene Yost".

Gene Yost, Owner

ARTICLES OF INCORPORATION

OF

P & L Assisted Living, Inc.

The undersigned incorporation(s), for the purpose of forming a corporation under the Florida Business Corporation Act, and in compliance with Chapter 607 and/or Chapter 621, F.S. (Profit) hereby adopt(s) the following Articles of Incorporation

ARTICLE I: NAME

The name of the corporation shall be:

P & L Assisted Living, Inc.

ARTICLE II: PRINCIPAL OFFICE

The principal place of business/mailing address of the corporation shall be:

7423 Kauai Loop
(Address)

NEW PORT RICHEY, FL 34653
(City/State/Zip)

ARTICLE III: PURPOSE

The purpose for which the corporation is organized is:

To provide necessary healthcare assistance for residents of an assisted living facility.

ARTICLE IV: SHARES

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

1000 SHARES PAR VALUE \$1.00 PER SHARE
(Number of Shares)

ARTICLE V: REGISTERED AGENT

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

GULF COAST BUSINESS SERVICES
(Name-Printed or Typed))
4128 ROWAN ROAD
(Address)
NEW PORT RICHEY, FL 34653
(City/State/Zip)

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ARTICLE VI: INCORPORATOR

The name and address of the incorporator is:

**Patrick B. Kirkland , President
7423 Kauai Loop
New Port Richey, FL 34653**

ARTICLE VII: INITIAL OFFICERS / DIRECTORS

The initial Board of Directors shall consist of two (2) members. The number of directors may be increased or decreased from time to time by vote of the Board of Directors, but in no case shall the number of directors be less than one (1) nor more than five (5). The name and address of the directors constituting the initial Board of Directors is:

President

**Patrick B. Kirkland
7423 Kauai Loop
New Port Richey, FL 34653**

Vice-President

**Laurel Wood-Kirkland
7423 Kauai Loop
New Port Richey, FL 34653**

The undersigned has (have) executed these Articles of Incorporation this

(3)th DAY OF (JUNE 2003)
(Day/Month/Year)


Patrick B. Kirkland (Signature)

PRESIDENT
(Title)

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 AGENT/REGISTERED OFFICE IN THE
STATE OF FLORIDA

The name of the corporation is:

P & L ASSISTED LIVING, INC.

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

GULF COAST BUSINESS SERVICES

(Name-Printed or Typed))

4128 ROWAN ROAD


(Address)

NEW PORT RICHEY, FL 34653

(City/State/Zip)

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I have 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 the 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.



GULF COAST BUSINESS SERVICES (Owner)

(June 3, 2003)
(Date)