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Account Number : 076666001271 : (727)822-2033 Apone Fax Number : (727)822-1633

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FLORIDA PROFIT CORPORATION OR P.A.

RALPH, MUNRO & ASSOCIATES, P.A.

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ARTICLES OF INCORPORATION JULIANIAS SEE, FLORIDA

OF

RALPH, MUNRO & ASSOCIATES, P.A.

The undersigned, licensed or otherwise legally authorized to practice accounting by and within the State of Florida, hereby acting as incorporators for the purpose of forming a professional service corporation for profit, by virtue of the provisions of Chapters 621 and 607, Florida Statutes, do hereby adopt the following Articles of Incorporation:

ARTICLE 1: NAME AND MAILING ADDRESS

The name of this Corporation is: RALPH, MUNRO & ASSOCIATES, P.A., and its principal office or mailing address is 6850 Central Avenue, St. Petersburg, Florida 33707.

ARTICLE 2: DURATION

This Corporation shall exist perpetually, commencing as of the date of acceptance and filing of these Articles by the Secretary of State of Florida.

<u>ARTICLE 3: PURPOSE</u>

This Corporation is organized for the following purposes:

- (a) To engage in every aspect of the practice of accounting and all of its fields of specialization as are engaged in by accountants in this state.
- (b) To engage and render the professional service involved only through its officers, agents and employees who are accountants in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the professional service of this Corporation.
- (c) To invest its funds in real estate, mortgages, stocks, bonds and any other type of investments permitted by law.
- (d) To own real and personal property necessary for the rendering of professional services hereby authorized.
- (e) To engage in no other business other than rendering of the professional services herein specified.

ARTICLE 4: CAPITAL STOCK

This Corporation is authorized to issue 10,000 shares of \$0.01 par value common stock. Shares of the Corporation's stock and certificates therefor shall be issued only to accountants in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional service as this Corporation.

Prepared by: Robert Kapusta, Jr., Esq. FBN 441538 Fisher & Sauls, P.A. P.O. Box 387 St. Petersburg, FL 33731 (727) 822-2033

ARTICLE 5: INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 6850 Central Avenue, St. Petersburg, Florida, 33707 and the name of the initial registered agent is Michael Munro.

ARTICLE 6: INITIAL BOARD OF DIRECTORS

This Corporation shall have one director initially. The number of directors may be either increased or decreased from time to time by the Bylaws but shall never be less than one. The name and address of the initial director of this Corporation are:

Name

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Address

Michael Munro

6850 Central Avenue, St. Petersburg, Florida 33707

ARTICLE 7: INCORPORATORS

The name and address of each person signing these Articles is:

Name

<u>Address</u>

Michael Munro

6850 Central Avenue, St. Petersburg, Florida 33707

ARTICLE 8: INDEMNIFICATION

The Corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE 9: BYLAWS

The initial Bylaws shall be adopted by the Board of Directors. The power to alter, amend or repeal the Bylaws or adopt new Bylaws is vested in the Board of Directors, subject to repeal or change by action of the shareholders.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this day of July, 2003.

Michael Munto

Incorporator

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above-named Corporation at a place designated in these Articles of Incorporation, I hereby accept to act in this capacity, and agree to comply with the provisions of Chapter 48.091, Florida Statutes, relative to keeping open said office for service of process.

Dated: July 11, 2003

Michael Munro, Registered Agent

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