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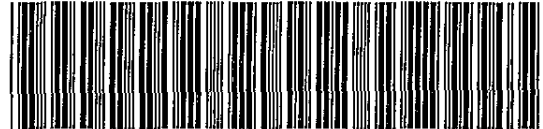
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10-15-03

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA  
03 OCT 17 PM 1:54

BR 19:

## TRANSMITTAL LETTER

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

**SUBJECT:** Michael W. Monahan, CPA, P.A.

(PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX)

Enclosed are an original and one (1) copy of the articles of incorporation and a check for:

☐ \$70.00      ☒ \$78.75  
Filing Fee      Filing Fee  
                         & Certificate of Status

☐ \$78.75      ☐ \$87.50  
Filing Fee      Filing Fee,  
& Certified Copy      Certified Copy  
                         & Certificate of  
                         Status

**ADDITIONAL COPY REQUIRED**

**FROM:** Michael W. Monahan, CPA, P.A.

Name (Printed or typed)

2050 Proctor Road, Suite F

Address

Sarasota, Florida 34231

City, State & Zip

941-927-7085

Daytime Telephone number

**NOTE:** Please provide the original and one copy of the articles.

EFFECTIVE DATE  
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FILED  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA  
03 OCT 17 PM 1:54

ARTICLES OF INCORPORATION  
OF

Michael W. Monahan, CPA, P.A.

The undersigned subscriber to these articles of incorporation, being duly licensed to practice law under the laws of the state of Florida, adopts these articles to form a corporation under the Professional Service Corporation and Limited Liability Company Act, F.S. Chapter 621, and other laws of the state of Florida.

ARTICLE I. NAME

The name of the professional service corporation is Michael W. Monahan, CPA, P.A.

ARTICLE II. PRINCIPAL OFFICE

The principal office and mailing address of this corporation is 2050 Proctor Road, Suite F, Sarasota, Florida 34231.

ARTICLE III. PURPOSE

The professional service corporation is formed to engage in every phase and aspect of the practice of accounting. In addition, the corporation may invest the funds of the professional service corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and own real and personal property necessary for the rendering of professional services.

ARTICLE IV. TERM OF EXISTENCE

The professional service corporation shall have perpetual existence starting on October 15, 2003.

ARTICLE V. CAPITAL STOCK

The capital stock of the professional service corporation shall be One Thousand (1000) shares of common stock having a par value of One Dollar (\$ 1.00) per share.

None of the shares of the professional service corporation may be issued to anyone other than an individual duly licensed to practice law in the state of Florida.

ARTICLE VI. REGISTERED OFFICE AND AGENT

The address of the initial registered office of this professional service corporation is 2050 Proctor Road, Suite F, Sarasota, Florida 34231. The name of the initial registered agent at that address is Michael W. Monahan.

ARTICLE VII. BOARD OF DIRECTORS

Its board of directors shall manage the business of the corporation. The initial board of

directors shall consist of one (1) member. The name and address of the member of the first board of directors is:

Michael W. Monahan, 2050 Proctor Road, Suite F, Sarasota, Florida 34231

#### ARTICLE VIII. SUBSCRIBER

The name and address of the person signing these articles of incorporation as subscriber is:

Michael W. Monahan, 2050 Proctor Road, Suite F, Sarasota, Florida 34231

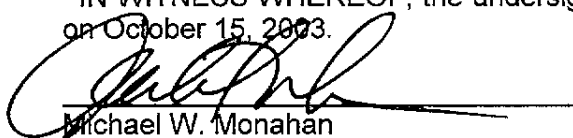
#### ARTICLE IX. RESTRAINT ON ALIENATION OF SHARES

The shareholders of the professional service corporation shall have the power to include in the bylaws, or by separate agreement adopted by a majority of the shareholders of the professional service corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer, or other disposition of any of the outstanding stock of the professional service corporation by any of its shareholders, or in the event of the death of any of its shareholders. The manner and form, as well as the relevant terms, conditions, and details, of the disposition shall be determined by the shareholders of the professional service corporation. No shareholder of the professional service corporation may sell or transfer stock in the corporation except to another individual who is eligible to be a shareholder of the professional service corporation, and the sale or transfer may be made only after it has been approved at a shareholder meeting especially called for that purpose. If any shareholder becomes legally disqualified to practice law in the state of Florida, is elected to a public office, or accepts employment that places restrictions or limitations on the continuous rendering of such professional services, that shareholder's shares of stock shall immediately become subject to purchase by the professional service corporation in accordance with the bylaws adopted by the shareholders.

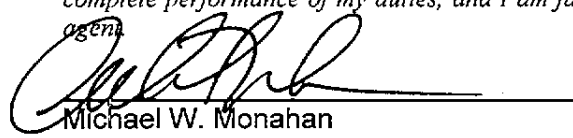
#### ARTICLE X. AMENDMENT

The corporation reserves the right to amend or repeal any provisions in these articles of incorporation in the manner provided by law. Any right conferred on the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscriber executed these articles of incorporation on October 15, 2003.

  
Michael W. Monahan

*Having been named as registered agent and to accept service of process for the above stated professional Association 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.*

  
Michael W. Monahan

10/15/03  
Date