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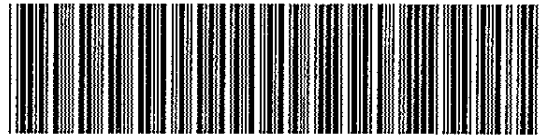
(Business Entity Name)

(Document Number)

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TALLAHASSEE, FLORIDA

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11/23/03

TAMPA ACCOUNTING & TAX SERVICE. INC.

**17121 Morris Bridge Road
Thonotosassa, FL 33592-2259
(813) 782 - 1990**

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

SUBJECT: Tony Almengual, P. A.

Enclosed is an original and one (1) copy of the Articles of Incorporation and
a check for \$ 78.75.

**FROM: Tampa Accounting & Tax Service, Inc.
17121 Morris Bridge Road,
Thonotosassa, FL 33592-2259
(813) 782 - 1990**

Please return all documentation to the undersigned. Thank you.

Tampa Accounting & Tax Service, Inc.

ARTICLES OF INCORPORATION

The undersigned incorporator, being a natural person competent to contract for the purpose of forming a Professional Association Corporation under the Florida General Corporation Act, hereby adopts the following Articles of Incorporation in order to form a Professional Association Corporation under the laws of the State of Florida.

ARTICLE I

The Corporate name is: **Tony Almengual, P. A.**

ARTICLE II

The initial mailing address of the Corporation is: P. O. Box 1303, Holmes Beach, FL 34218. The initial street address of the principal place of the Corporation is: 205 Peacock Lane, Holmes Beach, FL 34217.

ARTICLE III

This Professional Association Corporation shall commence upon the filing of these Articles and shall exist perpetually.

ARTICLE IV

This Professional Association Corporation is formed for the specific purpose of providing licensed real estate services.

ARTICLE V

This Professional Association Corporation is authorized to issue 10,000 shares of \$ 1.00 par value, common stock. The rights attendant to all such shares, once issued, shall be identical in all respects. The shares of this Professional Association Corporation are not to be divided into classes. This Professional Association Corporation is not authorized to issue shares in series or in less than whole shares.

ARTICLE VI

Every Shareholder, upon the issuance of any new stock of this Professional Association Corporation, shall have the right to purchase his or her pro-rata share thereof (as nearly as can be done without issuing fractional shares), at the price at which it is offered to others.

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ARTICLE VII

The initial address in Florida of the initial Registered office of this Professional Association Corporation is: 205 Peacock Lane, Holmes Beach, FL 34217; and the name of the initial registered agent of this Corporation at that address is: Anthony W. Almengual.

ARTICLE VIII

The business of this Professional Association Corporation shall be managed by a Board of Directors consisting of a minimum of one director and a maximum of seven directors. the number of Directors may be either increased or diminished from time to time by the Shareholders, but shall never be less than one. The initial Board of Directors shall consist of one Director, who shall serve as Director until the first annual meeting of the Shareholders, or until successors have been elected and qualified, and whose name and address is: Anthony W. Almengual 205 Peacock Lane, Holmes Beach, FL 34217.

ARTICLE IX

The President and Corporate Secretary shall be Anthony W. Almengual.

ARTICLE X

The Shareholders of this Professional Association Corporation shall adopt By-Laws which shall contain provisions for the management of the business and the regulation of the affairs of the Professional Association Corporation that are not inconsistent with the Articles or the laws of the State of Florida.

ARTICLE XI

The name and address of the Incorporator is:

Charles Fedak 17121 Morris Bridge Road, Thonotosassa, FL 33592-2259
(813) 782 - 1990

IN WITNESS WHEREOF, I have subscribed my name this 20th day of November 2003.


Incorporator

CERTIFICATE OF REGISTERED AGENT

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 OR 617.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

The Name of the Professional Association Corporation is: **Tony Almengual, P. A.**

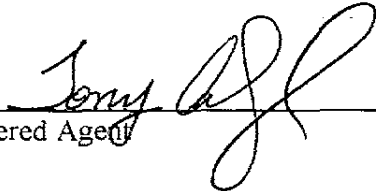
The name and address of the Registered Agent and Office is:

Anthony W. Almengual

205 Peacock Lane, Holmes Beach, FL 34217

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

DATED: This 20 day of November 2003.



Registered Agent

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