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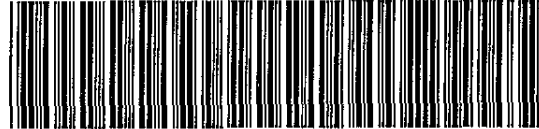
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**ARTICLES OF INCORPORATION OF
TIFFANY B. MOSCA, C.P.A., P.A.**

The undersigned, subscribers to these Articles of Incorporation, natural persons competent to contract, hereby present these Articles for the formation of a corporation under the provisions of Chapter 621, Florida Statutes, also known as The Professional Service Corporation Act, and other laws of the State of Florida.

**ARTICLE I
NAME**

The name of this corporation is:

TIFFANY B. MOSCA, C.P.A., P.A.

**ARTICLE II
NATURE OF BUSINESS**

The general nature of the business to be transacted by this corporation is the business of accounting.

To engage in every phase and aspect of the business of accounting that licensed certified public accountants are able to render.

To invest the funds of this Corporation in real estate, mortgages, stocks bonds or any other type of investment, and to own real and personal property necessary for the rendering accounting services.

To do all and everything necessary and proper for the accomplishment of any of the purposes or the attaining of any of the objects or the furtherance of any of the purposes enumerated in these Articles of Incorporation, or any amendment thereof, necessary or incidental to the protection and benefit of the Corporation, and in general, either alone or in association with other corporations, firms, or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment of the purposes or object of this Corporation.

The foregoing paragraphs shall be construed as enumerating both objects and purposes of this Corporation; and it is hereby expressly provided that the foregoing enumeration of specific purposes shall not be held to limit or restrict in any manner the purposes of this Corporation otherwise permitted by law.

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**ARTICLE III
CAPITAL STOCK**

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 1,000 shares of common stock, having a par value of \$.50 per share.

**ARTICLE IV
INITIAL CAPITAL**

The amount of capital with which this Corporation shall commence business shall be not less than Five Hundred Dollars (\$500.00).

**ARTICLE V
TERM OF EXISTENCE**

This Corporation is to exist perpetually, effective as of **February 16, 2004**, unless sooner dissolved according to law.

**ARTICLE VI
ADDRESS**

The initial post office address of the principle office of this Corporation in the State of Florida is: **14031 Richwood Place, Davie, Florida 33325**. The Board of Directors may, from time to time, move the principle office to any other address in Florida.

**ARTICLE VII
DIRECTOR(S)**

This Corporation shall have one (1) Director initially. The number of Directors may be increased or diminished from time to time by Bylaws adopted by the shareholders, but shall never be less than one (1). If required by the ethics of the profession, Directors shall be required to possess the same professional qualifications as Shareholders are required to possess.

**ARTICLE VIII
INITIAL DIRECTORS AND REGISTERED AGENT**

The name and address of the member of this first Board of Directors is:

NAME

Tiffany B. Mosca, C.P.A.

ADDRESS

14031 Richwood Place
Davie, Florida 33325

**ARTICLES OF INCORPORATION OF
TIFFANY B. MOSCA, C.P.A., P.A.**

The name and street address of the initial Registered Agent is:

NAME

ADDRESS

Jason Scott Rudolph, Esq.

10800 Biscayne Blvd., Suite 580
Miami, Florida 33161

**ARTICLE IX
SUBSCRIBERS**

The name and post office address of the subscribers to these Articles of Incorporation are:

NAME

ADDRESS

Tiffany B. Mosca, C.P.A.

14031 Richwood Place
Davie, Florida 33325

**ARTICLE X
VOTING TRUSTS**

No Shareholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

**ARTICLE XI
CUMULATIVE VOTING FOR DIRECTORS**

At all elections of Directors of this Corporation, each Shareholder shall be entitled to as many votes as shall equal the number of votes which (except for these provisions as to cumulative voting) he would be entitled to cast for the election of Directors with respect to his shares of stock multiplied by the number of Directors to be elected, and he may cast all such votes for a single Director, or may distribute them among the number to be voted for, or any two or more of them, as he may see fit.

**ARTICLE XII
CONTRACTS**

No contract or other transaction between this Corporation and any other corporation shall be affected by the fact that any Director of this Corporation is interested in, or is a director or

officer of such other corporation, or may be interested in, any contract or transaction of this corporation or in which this Corporation is interested; and no contract, or other transaction of this

**ARTICLES OF INCORPORATION OF
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Corporation with any person, firm, or corporation shall be affected by the fact that any Director of this Corporation is a party in any way connected with such person, firm, or corporation, and every person who may become a Director of this Corporation is hereby relieved from any liability that might otherwise exist from contracting with this Corporation for the benefit of himself or any firm, association, or corporation in which he may be in any way interested.

This Corporation shall have the power, at its option, to purchase and acquire any and all of its shares owned and held by any such Shareholder as should desire to sell, transfer, or otherwise dispose of this shares, in accordance with the Bylaws adopted by the Shareholders of this Corporation setting forth the terms and conditions of such purchases; provided, however, the capital of this Corporation is not impaired.

This Corporation shall have the power, at its option, to purchase and acquire the shares owned and held by any Shareholder who dies, in accordance with the Bylaws adopted by the Shareholders of this Corporation setting forth the terms and conditions of such purchases; provided, however, the capital of this Corporation is not impaired.

This Corporation shall have the power to enter into, for the benefit of its employees, one or more of the following:

1. a pension plan;
2. a profit sharing plan, if such plan is not otherwise prohibited by the Code of Ethics of the profession;
3. a stock bonus plan;
4. a thrift and savings plan;
5. a restricted stock option plan; or
6. other retirement or incentive compensation plans.

**ARTICLE XIII
AMENDMENT**

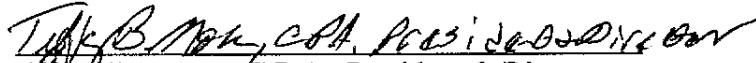
These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the Shareholders, and approved at a Shareholders' meeting by a majority of the stock entitled to vote thereon, unless all the Directors and all of the Shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All right of Shareholders are subject to this reservation.

ARTICLES OF INCORPORATION OF
TIFFANY B. MOSCA, C.P.A., P.A.

ARTICLE XIV
PREEMPTIVE RIGHTS

Every Shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price which it is offered to others.

IN WITNESS WHEREOF, I, the subscriber, have executed these Articles of Incorporation this 10th day of February, 2004.


Tiffany B. Mosca, C.P.A., President & Director

STATE OF FLORIDA :
:ss
COUNTY OF BROWARD :

BEFORE ME, the undersigned authorities, personally appeared TIFFANY B. MOSCA, to me well known and known to me to be the individual described in, and who executed the foregoing Articles of Incorporation, and she acknowledged before me that she executed the same for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal in Broward, Florida, this 10th day of February, 2004.



Notary public, State of Florida
My commission expires: _____



**ARTICLES OF INCORPORATION OF
TIFFANY B. MOSCA, C.P.A., P.A.**

**HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR
THE ABOVE NAMED CORPORATION, AT THE PLACE DESIGNATED IN THESE
ARTICLES OF INCORPORATION, I HEREBY ACCEPT TO ACT IN THIS
CAPACITY AND AGREE TO COMPLY WITH THE PROVISIONS OF SAID ACT
RELATIVE TO KEEPING OPEN SAID OFFICE.**



JASON SCOTT RUDOLPH
Registered Agent

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