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PICK-UP	MAIT	MAIL		
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(Document Number)				
Certified Copies	_ Certificates	of Status		
Special Instructions to	Filing Officer:			

Office Use Only



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03/01/04--01054--018 **78.75

ECRETARY OF STATE LLAHASSEE, FLORIDA

FILED

04 MAR 15 AM 8: 28

TRANSMITTAL LETTER

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

SUBJECT:	ACCOUNTING	S TAXES, TENAME-MUSTINCE	INC.	
	(PROPOSED CORPORA	TE NAME – <u>MUST INCL</u>	UDE SUFFIX)	
Enclosed are an orig	inal and one (1) copy of the arti	cles of incorporation and	l a check for:	
\$70.00 Filing Fee	\$78.75 Filing Fee & Certificate of Status	\$78.75 Filing Fee & Certified Copy ADDITIONAL CO	\$87.50 Filing Fee, Certified Copy & Certificate of Status PPY REQUIRED	
FROM:	Joann ((Printed or typed)		
30931 Ave A				
-	Big Pine Key FL 33043			
-	305-8 Daytime T	72-3200 Telephone number		

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



FLORIDA DEPARTMENT OF STATE

Glenda E. Hood Secretary of State

March 9, 2004

JOANN SNIPES 30931 AVE. A.

BIG PINE KEY, FL 33043

SUBJECT: ACCOUNTING & TAXES, INC.

Ref. Number: W04000009420

We have received your document for ACCOUNTING & TAXES, INC. and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6067.

Neysa Culligan Document Specialist New Filings Section

Letter Number: 804A00015601

FILED

04 MAR 15 AM 8: 28

SECRETARY OF STATE TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

Accounting & Taxes of the Keys, Inc.

The undersigned subscriber to these Articles of Incorporation, a natural person, competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I

NAME

The name of the corporation is:

Accounting & Taxes of the Keys, Inc.

ARTICLE II

NATURE OF BUSINESS

This Corporation is organized for the purposes of conducting any and all lawful business enterprise permitted under the laws of the State of Florida and of the United States of America, including but not limited to accounting and tax preparation.

ARTICLE III CAPITAL STOCK

The maximum number of shares of stock with a nominal or par value that this corporation is authorized to have outstanding at any time, together with the distinguishing characteristics of each, into which same are divided, and the par value of shares of stock, other than shares which have no par value or nominal value are as follows: One

Hundred (100) One Dollar (\$1.00) par value shares and each share having equal rights, privileges and voting power.

The total authorized capital stock of this corporation is One Hundred Dollars (\$100.00) divided into shares of the par value of One Dollar (\$1.00) each. The amount of capital with which this corporation will begin business is One Hundred Dollars. Shares of stock of this corporation shall be paid for in cash at a valuation to be fixed by the affirmative vote of the majority of the Board of Directors, but may be paid for by property, labor, or services whenever the Board of Directors so authorizes by unanimous consent.

ARTICLE IV

TERM OF EXISTENCE

This corporation shall have a perpetual existence.

ARTICLE V

PRINCIPAL PLACE OF BUSINESS

The initial principal office of this corporation is to be located at 30931 Avenue A, Big Pine Key, Florida 33043.

ARTICLE VI

NUMBER OF DIRECTORS

The number of directors of this corporation shall be two (2) initially, but may be increased according to the by-laws adopted by the shareholders.

ARTICLE VII

INITIAL DIRECTORS

The name and street address of the first Board of Directors and Incorporators who, subject to the provisions of these Articles of Incorporation, the by-laws and laws of Florida, shall hold office for the first year of this corporation's' existence or until their successors are elected and have qualified, are as follows:

President/Director:

Marlene Cruz Morato

369 70th Street, Gulf

Marathon, Florida 33050

VicePresident/Director: JoAnn Sipes

29879 Newfound Blvd.

Big Pine Key, Florida 33043

ARTICLE VIII

AMENDMENTS

The Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved Board of Directors, proposed by them to stockholders, and approved at a stockholder's meeting by a majority of the stock entitled to vote thereon, unless all the Directors and all the stockholders sign a written statement manifesting their intention that а amendment to these Articles of Incorporation be made.

ARTICLE IX

SUBSCRIBERS

The subscriber to the corporation is: JoAnn Sipes

ARTICLE X

REGISTERED AGENT

The registered agent upon whom service of process may be made is:

JoAnn Sipes
29879 Newfound Blvd
Big Pine Key, Florida 33043

Having 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 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.

IN WITNESS WHEREOF, the undersigned has made and subscribed these Articles of Incorporation at 30931 Avenue A, Big Pine Key, Florida 33043 for the use and purposes aforesaid.

JoAnn Sipes

(SEAL)

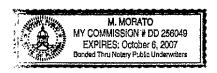
STATE OF FLORIDA)
COUNTY OF MONROE)ss.

I HEREBY CERTIFY that on this day personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, JoAnn Sipes, to me known to be the individual described in and who executed the foregoing and acknowledged before me that he executed the same freely and voluntarily for the purposes therein expressed.

as identification.

NOTARY PUBLIC, State of Florida

My Commission Expires:



CERTFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In pursuant of Chapter 48.089, Florida Statutes, the following is submitted in compliance with said act:

FIRST - ACCOUNTING & TAXES OF THE KEYS, INC., desiring to organize under the laws of the State of Florida, with its principal corporate office at 30931 Avenue A, Big Pine Key, Florida 33043 and the office of Registered Agent, as indicated in the Articles of Incorporation, at 30931 Avenue A, Big Pine Key, Florida 33043, named JoAnn Sipes, as its agent to accept service of process from the state.

ACKNOWLEDGEMENT:

Having been named to accept service of process for the above-stated corporation, at the place designated in the Certificate, I, the undersigned, hereby accept the said appointment, with the provision of the said act, as to keeping open said office.

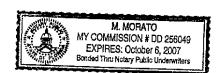
John Sipes

I HEREBY CERTIFY that on this day personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, JoAnn Sipes, to me known to be the individual described in and who executed the foregoing and acknowledged before me that he executed the same freely and voluntarily for the purposes therein expressed.

as identification.

NOTARY PUBLIC, State of Florida

My Commission Expires:



4 MAR 15 AM 8:28