

**Electronic Articles of Incorporation
For**

P05000002466
FILED
January 05, 2005
Sec. Of State
thampton

CREGAN AND COMPANY, PA

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

CREGAN AND COMPANY, PA

Article II

The principal place of business address:

4129 CHASTAIN DR.
MELBOURNE, FL. 32940

The mailing address of the corporation is:

4129 CHASTAIN DR.
MELBOURNE, FL. 32940

Article III

The purpose for which this corporation is organized is:

PRACTICE OF PUBLIC ACCOUNTING AND RELATED FINANCIAL
SERVICES.

Article IV

The number of shares the corporation is authorized to issue is:

1000000

Article V

The name and Florida street address of the registered agent is:

SHARON DUNN
4129 CHASTAIN DR.
MELBOURNE, FL. FL

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: SHARON DUNN

Article VI

The name and address of the incorporator is:

KATHY K. CREGAN
4129 CHASTAIN DR.
MELBOURNE, FL 32940

Incorporator Signature: KATHY K. CREGAN

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
KATHY K CREGAN
4129 CHASTAIN DR.
MELBOURNE, FL. 32940

Article VIII

The effective date for this corporation shall be:

01/05/2005