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SAC ACCOUNTING, INC.

(Safe, Accurate, Confidential)

Nita Taylor, Enrolled Agent

15 Chatsworth Lane

Flagler Beach, FL 32136

Telephone 386-439-0588

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E-mail nta3113671@aol.com

Accounting, Income Taxes and Tax Problem Resolutions

VIA CERTIFIED MAIL

RETURN RECEIPT REQUESTED

CERTIFIED NO. 7001-2510-0009-0334-4311

May 27, 2005

Secretary of State
Tallahassee, FL 32399

RE: Articles of Incorporation
N.G. LAWN SERVICE INC

To Whom It May Concern:

Enclosed you will find the above referenced Articles of Incorporation along with my check in the amount of \$78.75 for the filing fee. Please process these articles and return the approved articles to my office at the earliest possible date. Should you have any questions concerning this matter, please do not hesitate to contact me.

Sincerely,



Nita Taylor, EA, ATA, ATP
President and Accountant, for the firm

Enclosures

NT:sm

ARTICLES OF INCORPORATION
OF
N.G. LAWN SERVICE, INC.

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

05 JUN -6 AM 11:27

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 shall be N. G. LAWN SERVICE, INC.

ARTICLE II NATURE OF BUSINESS

This corporation may engage in or transact any and all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, county, territory or nation.

ARTICLE III CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1000 shares of common stock having a par value of \$1.00 per share.

ARTICLE IV ADDRESS

The street address of the initial registered office of the corporation shall be 5166 PENVAN AVENUE, DE LEON SPRINGS, FL 32130 and the name of the initial Registered Agent for the corporation at that address is NOEL GARLAZAR

ARTICLE V SPECIAL PROVISIONS

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as may be necessary shall be deemed to have been taken by the appropriate officers to accomplish this compliance.

ARTICLE VI TERM OF EXISTENCE

This corporation shall exist perpetually.

ARTICLE VII LIMITATION OF LIABILITY

Each director, stockholder and officer, in consideration for his services, shall, in the absence of fraud, be indemnified, whether then in office or not, for the reasonable cost and expenses incurred by him in connection with the defense of, or for advice concerning any claim asserted or proceeding brought against him by reason of his being or having been a director, stockholder or officer of the corporation or of any subsidiary of the corporation, whether or not wholly owned, to the maximum extent permitted by law. The foregoing right of indemnification shall be inclusive of any other rights to which any director, stockholder or officer may be entitled as a matter of law.

ARTICLE VIII SELF DEALING

No contract or other transaction between the corporation and other corporations, in the absence of fraud, shall be affected or invalidated by the fact that any one or more of the directors of the corporation is or are interested in a contract or transaction, or are directors or officers of any other corporation, and any director or directors, individually or jointly, may be a party or parties to, or may be interested in such contract, act or transaction, or in any way connected with such person or person's firm or corporation, and each and every person who may become a director of the corporation is hereby relieved from any liability that might otherwise exist from this contracting with the corporation for the benefit of himself or any firm, association or corporation in which he may be in any way interested. Any director of the corporation may vote upon any transaction with the corporation without regard to the fact that he is also a director of such subsidiary or corporation.

This corporation shall have a minimum of one director. The initial Board of Directors shall consist of: NOEL GARLAZAR

ARTICLE IX INCORPORATOR

The name and address of the incorporator is: NOEL GARLAZAR, 5166 PENVAN AVE., DE
LEON SPRINGS, FL 32130

IN WITNESS WHEREOF, the undersigned has hereunto set his
hand and seal on this 27 day of May, 2005.

Incorporator:

Noel Garlarza
NOEL GARLAZAR

STATE OF FLORIDA
COUNTY OF FLAGLER

The foregoing instrument was executed and acknowledged before me this 27 day of
May, 2005, by

Mildred J. Taylor

Notary Public
State of FLORIDA
My Commission Expires:

(SEAL)

NOTARY PUBLIC-STATE OF FLORIDA
 Mildred J. Taylor
Commission # DD413584
Expires: MAY 15, 2009
Bonded Thru Atlantic Bonding Co., Inc.

DESIGNATION OF AND ACCEPTANCE
BY REGISTERED AGENT

The following is submitted in compliance with the laws of the State of Florida,
a corporation organizing under the laws of the State of Florida, with its principal office located at
5166 PENVAN AVE., DE LEON SPRINGS, FL 32130 and has named NOEL GARLAZAR
whose address is 5166 PENVAN AVE., DE LEON SPRINGS, FL 32130 as its Agent to
accept service of process within this State.

ACCEPTANCE:

I agree as Registered Agent to accept service of process; to keep the office open during
prescribed hours; to post my name (and any other officers of said corporation authorized to
accept service of process at the above designated address) in some conspicuous place in the
office as required by law.

Registered Agent:

Noel Garlar
NOEL GARLAZAR

STATE OF FLORIDA
COUNTY OF FLAGLER

BEFORE ME, the undersigned authority, this day personally
appeared NOEL GARLAZAR, who, after being duly sworn, deposes and says that the facts and
matters contained above are true and correct, and that he has executed the same for the purposes
expressed herein. Who is personally known to me or produced
_____ identification.

WITNESS my hand and official seal this 27 day of May
2005

(SEAL)
NOTARY PUBLIC, STATE OF FLORIDA
Mildred J. Taylor
Commission #DD413584
Expires: MAY 15, 2009
Bonded Through Atlantic Bonding Co., Inc.

Mildred J. Taylor
Notary Public
Printed Name Mildred J. Taylor
State of FLORIDA

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