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TALLAHASSEE, FLORIDA

10/4/05

**Articles of Incorporation
Of
Sanaa' Taxes, Inc.**

The undersigned, acting as Incorporator of a corporation under the Florida Business Corporation Act, adopts the following Articles of Incorporation for such corporation:

**Article I
Corporate Name**

The name of the corporation is Sanaa' Taxes, Inc.

**Article II
Duration**

The period of its duration is perpetual

**Article III
Purpose**

The purpose is to engage in any activities or business permitted under the laws of the United States and the State of Florida.

**Article IV
Capital Stock**

The corporation is authorized to issue one hundred (100) Shares of common stock at \$1.00 par value per share.

**Article V
Initial Registered Office and Agent**

The name street address of the corporation's initial registered agent and her office is:

Louise Gaskin
906 58th Street North
St. Petersburg, FL 33710

**Article VI
Corporate Address**

The street address of the initial principal office of the corporation is as follows:

906 58th Street North
St. Petersburg, FL 33710

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Article VII
Initial Board of Directors

The corporation shall have one director initially. The number of directors may be either increased or decreased from time to time in accordance with the bylaws of the corporation in the manner provided by law, but shall never be less than one.

The names and address of the initial directors of the corporations:

Name and Address

Louise Gaskin
906 58th Street North
St. Petersburg, FL 33710

Article VIII
Incorporator

The name and address of the incorporator signing these Articles of Incorporation is:

Louise Gaskin
906 58th Street North
St Petersburg, FL 33710

Article IX
Amendment of Bylaws

The power to adopt, alter, amend, or repeal the Bylaws of the corporation shall be vested in the Board of Directors.

Article X
Indemnification

The corporation may be empowered by resolution of the Board of Directors to indemnify any officer or director, or any former officer or director, or any former officer or director, in the manner set out and provided for in the bylaws of the corporation, pursuant to the provision of Section 607.0850 of the Florida statues, as amended.

Article XI
Informal Action of Directors

If a majority of the directors severally or collectively consent in writing to any action taken or to be taken by the corporation, and the writings evidencing their consent are filed with the Secretary of the corporation as part of the corporate records, the action shall be as valid as though it had been authorized at a meeting of the Board of Directors.

Article XII
Amendment of Articles

The power to amend these Articles of Incorporation shall be vested in the Board of Directors.

Article XIII
Telephone Meetings

Members of the Board of Directors or the Executive Committee shall be deemed present at a meeting if a conference telephone or similar communications equipment, by means of which all persons participating in the meeting can hear each other, is used.

Article XIV
Director Quorum and voting

A majority of the directors shall constitute a quorum for a meeting of the directors of the corporation. If a quorum is present, the affirmative vote of a majority of the directors present or, if a director or directors have abstained from voting because of an interest in the matter to be voted upon, the affirmative vote of a majority of the directors present and voting, shall be the act of the Board of Directors.

Article XV
Director Conflict of Interest

- A. No Contract or other transaction between the corporation and one (1) or more of the directors, or between the corporation and any and other corporation, firm, association or other entity, in which one or more of the directors are directors or officers, or are financially interested, shall be either void or voidable for this reason alone or by reason alone that such director or directors are present at the meeting of the Board of Directors or of a committee thereof which approves such contract or transaction, or that his or their votes are counted for such purpose:
1. If the fact of such common directorship, officership or financial interest is disclosed or known to the Board or committee, and the Board or committee approves such contract or transaction by vote sufficient for such purpose without counting the vote or votes of such interested director or directors; or
 2. If such common directorship, officership or financial interest is disclosed or known to the shareholders entitled to vote thereon, and such contract or transaction is approved by vote of the shareholders; or
 3. If the contract or transaction is fair and reasonable as to the corporation at the time it is approved by the Board, a committee or the shareholders.

- B. Common or interested directors may be counted in determining the presence of a quorum at the meeting of the Board of Directors or of a committee, which approves such contract or transaction.

Article XVI
Informal Action of Shareholders

Any action of the shareholders may be taken without a meeting if consent in writing setting forth the actions so taken shall be signed by the holders of outstanding stock having not less than the minimum number of vote that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted, and filed with the secretary of the corporation as part of the corporate records.

Article XVII
Corporate Existence

The effective date of the corporation's existence shall begin on October 1st 2005.

Article XVIII
Affiliated Transactions

The corporation elects not to be governed by section 607.0901, Florida Statutes.
IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of incorporation the 1st day of October 2005.


LOUISE GASKIN, Incorporator

State of Florida
County of Pinellas

Before me personally appeared on this 1st day of October, 2005,
LOUISE GASKIN, who is personally known to me or has produced
Florida Drivers Lic. as identification, and who acknowledged to and before me
that she executed the foregoing Articles of Incorporation as Incorporator.

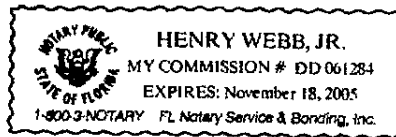
NOTARY PUBLIC

Print Name: Henry Webb Jr

State of Florida (seal)

Commission No: DD 061284

My Commission Expires:



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State of Florida
County of Pinellas

Having been named as registered agent and to accept service of process for the
above stated limited corporation at the address designated herein, 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 our duties, and I am familiar with and accept the
obligations of our position as registered agent as provided for in chapter 608,
Florida Statutes.

Louise Gaskin
LOUISE GASKIN