

**Electronic Articles of Incorporation
For**

P05000157221
FILED
November 30, 2005
Sec. Of State
Ipooles

INGRAM INGRAM & COWEN 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:

INGRAM INGRAM & COWEN PA

Article II

The principal place of business address:

127 HIGHWAY 98 EAST
SUITE 10A
DESTIN, FL. 32541

The mailing address of the corporation is:

127 HIGHWAY 98 EAST
SUITE 10A
DESTIN, FL. 32541

Article III

The purpose for which this corporation is organized is:

ENGAGE IN ALL ACTIVITIES RELATED TO PRACTICE OF PUBLIC
ACCOUNTING

Article IV

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

1000

Article V

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

DOUGLAS T INGRAM JR
127 HIGHWAY 98 EAST
SUITE 10A
DESTIN, FL. 32541

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

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Registered Agent Signature: DOUGLAS INGRAM

Article VI

The name and address of the incorporator is:

DOUGLAS T INGRAM JR
4116 INDIAN TRAIL
DESTIN FL 32541

Incorporator Signature: DOUGLAS INGRAM

Article VII

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

Title: P
DOUGLAS T INGRAM JR
4116 INDIAN TRAIL
DESTIN, FL. 32541

Title: VP
EDWARD S COWEN JR
64 ALBATROSS CT
DESTIN, FL. 32459

Article VIII

The effective date for this corporation shall be:

01/01/2006