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# FLORIDA PROFIT/NON PROFIT CORPORATION

## PROFESSIONAL FINANCIAL AND ACCOUNTING SERVICES OF FL

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# ARTICLES OF INCORPORATION

(In compliance with Chapter 607 and/or Chapter 621, Florida Statutes)

## ARTICLE I
## NAME

The name of the Corporation is "PROFESSIONAL FINANCIAL AND ACCOUNTING SERVICES OF FLORIDA, P.A."

## ARTICLE II
## PRINCIPAL OFFICE AND MAILING ADDRESS

The principal office and mailing address of the Corporation is 1000 Legion Place, Suite 1700, Orlando, Florida 32801.

## ARTICLE III
## PURPOSE

The Corporation is formed for the sole and specific purpose of rendering professional services in every phase and aspect of the practice of accounting; provided, however, that the Corporation may, in addition, invest its funds in real estate, mortgages, stocks, bonds, or any other type of investment, and may own real and personal property necessary for the rendering of such professional services.

## ARTICLE IV
## TERM OF EXISTENCE

The Corporation shall have perpetual existence commencing on January 26, 2006.

## ARTICLE V
## CAPITAL STOCK

The total authorized capital stock of the Corporation shall be Ten Thousand (10,000) shares of common stock having a par value of One Cent ($0.01) per share.

None of the shares of the Corporation may be issued to anyone other than a professional service corporation, a professional limited liability company, or an individual who is duly licensed or otherwise legally authorized to render professional services as an accountant in the State of Florida.

## ARTICLE VI
## REGISTERED OFFICE AND AGENT

The address of the initial registered office of the Corporation is 1000 Legion Place, Suite 1700, Orlando, Florida 32801. The name of the initial registered agent at that address is William R. Lowman, Jr.

**ARTICLE VII**
**BOARD OF DIRECTORS**

The business of the Corporation shall be managed by its Board of Directors. The number of Directors constituting the initial Board of Directors of the Corporation is one (1). The number of Directors may be increased or decreased from time to time, but in no event shall the number of Directors be less than one (1).

**ARTICLE VIII**
**INCORPORATOR**

The name and address of the sole incorporator of the Corporation is:

William R. Lowman, Jr.
1000 Legion Place, Suite 1700
Orlando, Florida 32801

**ARTICLE IX**
**RESTRAINT ON ALIENATION OF SHARES**

No shareholder of the Corporation may sell or transfer stock in the Corporation except to a person who is eligible to be a shareholder of the Corporation, and in compliance with any applicable provisions of the Corporation's bylaws or any shareholders agreement between and among the Corporation and its shareholders.

**ARTICLE X**
**DISQUALIFICATION OF SHAREHOLDER TO PRACTICE**

If any shareholder of the Corporation who has been rendering professional services as an accountant becomes legally disqualified to render such professional services in the State of Florida, or accepts employment that, pursuant to existing law, places restrictions or limitations upon that shareholder's continued rendering of such professional services, that shareholder's shares of the Corporation's stock shall immediately become subject to purchase by the Corporation in accordance with the bylaws of the Corporation.

**IN WITNESS WHEREOF,** these Articles have been signed by the undersigned incorporator this 27th day of January, 2006.

William R. Lowman, Jr., Incorporator

**ACCEPTANCE OF APPOINTMENT**
**BY INITIAL REGISTERED AGENT**

**THE UNDERSIGNED,** an individual resident of the State of Florida, having been named in Article VI of the foregoing Articles of Incorporation as initial Registered Agent at the office designated therein, hereby accepts such appointment and agrees to act in such capacity. The undersigned hereby states that he is familiar with, and hereby accepts, the obligations set forth in Section 607.0505, Florida Statutes, and the undersigned will further comply with any other provisions of law made applicable to him as Registered Agent of the Corporation.

**DATED,** this 27th day of January, 2006.

William R. Lowman, Jr., Registered Agent

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