Florida Department of State

Division of Corporations Electronic Filing Cover Sheet

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Innovative Business Advantages, P.A.

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386 238 7003 ; 3/4/2010 2:02:15 PM PAGE

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Page 1/6



March 4, 2010

FLORIDA DEPARTMENT OF STATE
Division of Corporations

COBB & COLE

SUBJECT: INNOVATIVE BUSINESS ADVANTAGES, P.A.

REF: W10000011110

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DIVISION OF CORPORATIONS

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Mar-4-10 15:37;

Page 3/6

SECRETARY OF STATE DIVISION OF CORPORATION.

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ARTICLES OF INCORPORATION OF INNOVATIVE BUSINESS ADVANTAGES, P.A. A Florida professional service corporation

ARTICLE 1. NAME

The name of this corporation is: Innovative Business Advantages, P.A.

ARTICLE II. DURATION

The duration of this corporation is perpetual. The date and time of commencement of the corporate existence is the time of filing of the Articles of Incorporation by the Department of State of the State of Florida.

ARTICLE III. PURPOSES

The purposes for which this corporation is initially organized are to engage in every phase and aspect of the general practice of accounting, rendering the same professional services to the public that an accountant, duly licensed under Florida laws is authorized to render, but such services will be rendered only through the corporation's officers, employees, and agents who are duly authorized under Florida laws to practice accounting. The corporation also may engage in any or all lawful business which professional service corporations practicing accounting may engage in under the Florida Professional Service Corporation Act.

ARTICLE IV. SHARES

The aggregate number of shares which the corporation shall have authority to issue is 1,000 shares of common voting stock having a par value of \$1.00 per share. The capital stock of this corporation may be issued for real or personal property, services, or any other right or thing having a value in the judgment of the Board of Directors at least equivalent to the full par value of the stock so to be issued, and, when so issued, such stock shall be fully paid and nonassessable.

ARTICLE V. PRINCIPAL OFFICE AND REGISTERED AGENT

The street address of the principal office of the corporation is 513 Starstone Drive, Lake Mary, FL 32746. The name and address of the initial registered agent of the corporation is Palmetto Charter Services, Inc., 150 Magnolia Avenue (Post Office Box 2491), Daytona Beach, Florida 32115-2491.

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ARTICLE VI. DIRECTORS

The number of directors constituting the initial board of directors is one (1) and the name and address of the person who is to serve initially is as follows:

Dennis P. Burgess 513 Starstone Drive Lake Mary, FL 32746

The number of directors may be changed from time to time by the bylaws.

ARTICLE VII. INCORPORATOR

The name and address of the incorporator and subscriber to 1,000 shares of the common voting stock of this corporation is as follows:

Dennis P. Burgess 513 Starstone Drive Lake Mary, FL 32746

ARTICLE VIII. DISQUALIFICATION OF SHAREHOLDERS, OFFICERS, AGENTS AND EMPLOYEES

If any officer, stockholder, agent or employee of this corporation who has been rendering professional accounting services to the public, becomes legally disqualified to render such services within the State or accepts employment which, pursuant to existing laws, places restrictions or limitations upon his continued rendering of such professional services, he shall sever all employment with, and financial interest in, this corporation forthwith.

ARTICLE IX. VOTING TRUSTS

No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

ARTICLE X. STOCKHOLDERS

Shares of this corporation's capital stock shall be issued only to individuals who are duly licensed to render services as an accountant under the laws of the State of Florida, or to professional corporations or professional limited liability companies legally authorized under the laws of the State of Florida to render professional accounting services.

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Mar-4-10 15:37;

Page 5/6

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ARTICLE XL AMENDMENT

These Articles of Incorporation may be amended in any manner now or hereafter provided for by law and all rights conferred upon stockholders hereunder are granted subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator does hereby execute and acknowledge these articles this 310 day of 100.

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Mar-4-10 15:38;

Page 6/6

N10000049352 3

CERTIFICATE DESIGNATING REGISTERED AGENT AND STREET ADDRESS FOR SERVICE OF PROCESS

Pursuant to Section 48.091, Florida Statutes, INNOVATIVE BUSINESS ADVANTAGES, P.A. hereby designates Palmetto Charter Services, Inc., a Florida corporation, and 150 Magnolia Avenue, Daytona Beach, Florida 32114, as its registered agent and the street address of its registered office, respectively, for service of process within the State of Florida.

INNOVATIVE BUSINESS ADVANTAGES, P.A.

ACCEPTANCE OF DESIGNATION

I hereby accept the foregoing designation as registered agent of INNOVATIVE BUSINESS ADVANTAGES, PA for service of process within the State of Florida.

PALMETTO CHARTER SERVICES, INC.

Its: Vice President

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