

PATEL, MOORE & O'CONNOR

A PROFESSIONAL ASSOCIATION

Attorneys and Counselors at Law

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REPLY TO: Clearwater

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Clearwater, Florida 34624
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* LLM - Taxation

January 4, 1996

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

4000001681714
-01/08/96--01080--019
*****70.00 *****70.00

To Whom It May Concern:

Enclosed are one original and one copy of the Articles of Incorporation for Jeffrey M. Fox, CPA, P.A.

I have also enclosed check # 1805 in the amount of \$70.00, which includes \$35.00 for filing of Articles and \$35.00 for Registered Agent Fee.

Please mail a copy of the Articles back to me at the above address and stamp on this copy the necessary filing information.

Very truly yours,

PATEL, MOORE & O'CONNOR, P.A.

Patrick M. O'Connor/psb
Patrick M. O'Connor

PMO/psb
Enclosures

FILED
96 JAN -8 PM 5:52
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

BROWN JAN 10 1996

**ARTICLES OF INCORPORATION
OF
JEFFREY M. FOX, CPA, P.A.**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, natural person competent to contract and legally authorized to practice the profession of accounting/consulting services in the State of Florida, hereby proceed to form a professional corporation in accordance with the Florida Professional Service Corporation Act and the Florida Business Corporation Act, and hereby adopts the following Articles of Incorporation for such corporation.

ARTICLE I. NAME

The name of the corporation established as a Florida Professional Association is: Jeffrey M. Fox, CPA, P.A.

ARTICLE II. PURPOSE AND NATURE OF BUSINESS

The purpose of the Corporation and the nature of its business is as follows:

To engage in accounting/consulting services and to render such services as may be ancillary to the foregoing. The corporation may purchase and own real and personal property necessary or appropriate for rendering its professional services and may invest its funds in real estate, mortgages, stocks, bonds, and any other type of investments, all in accordance with the provisions of Florida Statutes Chapter 621.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that the Corporation is authorized to have outstanding at any one time is Ten Thousand (10,000) shares having a par value of \$.01 per share. Such shares shall be of a single class of common stock. Pursuant to Florida Statutes Chapter 621, none of the shares of the Corporation may be issued to anyone other than an individual who is duly licensed to practice accounting/consulting services in the State of Florida.

ARTICLE IV. DURATION

The Corporation shall have perpetual existence.

ARTICLE V. INITIAL REGISTERED AGENT

The name and address of the initial registered agent is:

Patrick M. O'Connor, Esquire
c/o PATEL, MOORE & O'CONNOR, P.A.
18167 U.S. Highway 19 North
Suite 150
Clearwater, Florida 34624

The Board of Directors may from time to time change the registered agent.

ARTICLE VI. PRINCIPAL OFFICE

The street address of the principal office of the Corporation is:

18167 U.S. Highway 19 North, Suite 150
Clearwater, Florida 34624

The Board of Directors may from time to time change the address of the principal office to another location within the State of Florida.

ARTICLE VII. DIRECTORS

The Corporation shall be managed by a Board of Directors consisting of at least one (1) Director. No person shall serve as a Director of the Corporation unless the person is duly licensed to practice accounting/consulting services in the State of Florida. The Directors shall be elected by the shareholders of the Corporation. The name and street address of the person who will serve as members of the initial Board of Directors is as follows:

NAME

ADDRESS

Jeffrey M. Fox

18167 U.S. Highway 19 North, Suite 150
Clearwater, Florida 34624

ARTICLE VIII. SUBSCRIBERS

The names and address of the subscriber, who is the incorporator of this Corporation, and who is duly licensed in the State of Florida to perform accounting/consulting services, is as follows:

NAME

ADDRESS

Jeffrey M. Fox

18167 U.S. Highway 19 North, Suite 150
Clearwater, Florida 34624

ARTICLE IX. RESTRAINT ON ALIENATION

No shareholder may sell or transfer his/her shares in the Corporation except to another individual who is eligible to be a shareholder of the Corporation under Florida Law.

ARTICLE X. DISQUALIFICATION

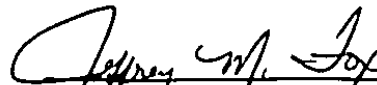
If any officer, shareholder, agent or employee of the Corporation who has been rendering professional service to the public for the Corporation becomes legally disqualified to render such professional services within Florida or accepts employment that places restrictions or limitations upon his or her continued rendering of such professional services, then the Corporation shall require him or her to comply with the Florida Professional Service Corporation Act by severing all employment with and financial and stock interests in the Corporation.

ARTICLE XI. AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law.

THE UNDERSIGNED, being the incorporator, for the purpose of forming a corporation under the Laws of the State of Florida, does make, file and record this Certificate of Incorporation, does certify that the facts herein stated are true, and, accordingly, have hereto set his hand and seal this 4 day of January, 1996.


By:


Jeffrey M. Fox
Incorporator

Acknowledgment of Registered Agent

I hereby am familiar with and accept the duties and responsibilities as Registered Agent for said corporation.

By:


Patrick M. O'Connor
Registered Agent

RECEIVED
TALLAHASSEE, FLORIDA

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