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"America's Tax & Financial Consultants for Growing Businesses"

CORPORATE OFFICE 1776 PEACHTREE RD., NW., SUITE 203-S ATLANTA, GA J0309 404-872-ABMC / FAX 404-872-0213

TRANSMITTAL LETTER

MARCH 6, 1996

DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
P.O. BOX 6327
TALLAHASSEE, FLORIDA 32314

80000173699 -09/09/96--01043-010 *****70.00 *****70.00

SUBJECT: JIM MONAHAN EQUIPMENT SALES, INC,

OUR FIRM IS ENCLOSING TWO ORIGINALS OF THE ARTICLES OF INCORPORATION FOR THE ABOVE CORPORATION AND A CHECK IN THE AMOUNT OF \$70.00.

WE ARE REQUESTING ZERO CERTIFIED COPY(IES) OF THE ARTICLES OF INCORPORATION.

PLEASE RETURN ARTICLIES OF INCORPORATION TO: MR. J. JANEZIC, P.O. BOX 3347, HOLIDAY, FLORIDA 34690. THANK YOU.

SINCERELY,

L. Paul Schmidt Partner P.O. Box 3347 Holiday, FL 34690-0347 (813) 937-1414 FILED

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ENCLOSURES:



ARTICLES OF INCORPORATION

OF

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JIM Monahan Equipment Sales, Inc.

ARTICLE I NAME

The name of the corporation shall be: JIM Monahan Equipment Sales, Inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be: 12480 44th Street North, Clearwater, FL 34622.

ARTICLE III CAPIONL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is: 10,000 shares of the NO PAR VALUE.

ARTICLE IV PURPOSE

This corporation shall have the power and authority to forward the purposes and accomplish the objectives hereinafter set forth and to do and perform the same as completely and fully as any natural person is authorized to do under the laws of the State of Florida and in any part of the world:

(a) The business shall be providing services to the public and businesses.

- (b) To own, buy, purchase, exchange, hire, lease, mortgage, or other wise acquire real estate and property, either improved, or any interest or right therein, and to own, hold control, maintain, manage and develop the same in any state of the United States.
- (c) The corporation shall have the lawful right to transact any and all other lawful business.

ARTICLE V BY-LAWS

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and Stockholders.

ARTICLE VI SPECIAL PROVISIONS

It is the intent of the incorporators that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as Subchapter "S" corporation.

ARTICLE VII INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 2047 Grand Boulevard, Holiday, Florida, 34690, and the name of the registered agent of this corporation is Lawrence Schmidt.

ARTICLE VIII INITIAL DIRECTOR(S)

The following person(s) will be the initial directors of the corporation, until stock is issued to the

Shareholders at which time the Shareholders may elect new directors if they so wish.

Jim Monahan 12480 44th Street North Clearwater, FL 34622

ARTICLE IX INITIAL OFFICER(S)

The following person(s) will be initial Officers of the corporation until the first annual meeting of the Shareholder's and Board of Directors

Jim Monahan Title - President/Secretary

ARTICLE X INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation is: Joseph Janezic, 1004 US Highway 19, Suite 202, Holiday, FL 34690. Only the Incorporator will be allowed to issue the initial stock offering and sale thereof.

The undersigned has executed these Articles of Incorporation this 6th day, of March, 1995.

, Incorporator

CERTIFICATE OF DESIGNATION

REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the Corporation is:

JIM Monahan Equipment Sales, Inc.

2. The name and address of the registered agent and office is:

Lawrence Schmidt 2047 Grand Boulevard Holiday, Florida 34690

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, 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 my duties, and I am familiar with and accept the obligations of my position as registered agent.

Lawrence Schmidt 5th, March, 1995

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