

P47000073713

August 1, 1997

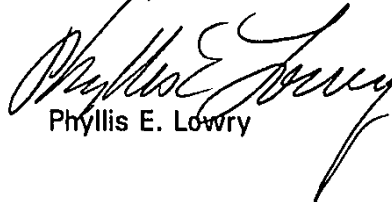
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

500002278725--8
-08/27/97--01085--021
*****70.00 *****70.00

SUBJECT: P AND L ACCOUNTING, INC.

Enclosed is an original and one (1) copy of the articles of incorporation
and a check for in the amount of \$70.00 to cover the filing fee.

Cordially,


Phyllis E. Lowry

enclosures

Mrs. Phyllis E. Lowry
2279 Seminole Rd. #10
Atlantic Beach, FL 32233

~~W97-19071~~
Dmc
8/18/97

~~685,671~~

FILED
97 AUG 25 PM 2:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

August 18, 1997

PHYLLIS E. LOWRY
2279 SEMINOLE ROAD #10
ATLANTIC BEACH, FL 32233

SUBJECT: P AND L ACCOUNTING, INC.
Ref. Number: W97000019071

We have received your document for P AND L ACCOUNTING, INC., however, upon receipt of your document no check was enclosed. Please send a check or money order payable to the Department of State for \$70.00.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6923.

Doris McDuffie
Corporate Specialist Supervisor

Letter Number: 097A00041792

ARTICLES OF INCORPORATION
FOR
P AND L ACCOUNTING, INC.

FILED
97 AUG 25 PM 2:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscribers to these Articles of Incorporation, natural person competent to contract, hereby forms a Corporation under the Laws of the State of Florida.

ARTICLE I, NAME

The name of the Corporation shall be:

P AND L ACCOUNTING, INC.

ARTICLE II, PRINCIPAL PLACE OF BUSINESS

The principal place of business of this Corporation shall be:

**2279 SEMINOLE ROAD, #10
ATLANTIC BEACH, FL 32233**

ARTICLE III, NATURE OF BUSINESS

This Corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE IV, CAPITAL STOCK

The maximum number of shares of stock this Corporation is authorized to have outstanding at any one time is 1000 shares of common stock having no par value.

ARTICLE V, REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

**PHYLLIS E. LOWRY
2279 SEMINOLE ROAD, #10
ATLANTIC BEACH, FL 32233**

ARTICLE VI, TERM OF EXISTENCE

This Corporation is to exist perpetually.

ARTICLE VII, PREEMPTIVE RIGHTS

Every shareholder upon the sale for cash of any new stock of the Corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase his pro rata share thereof at the price at which it is offered to others.

ARTICLE VIII, DIRECTORS

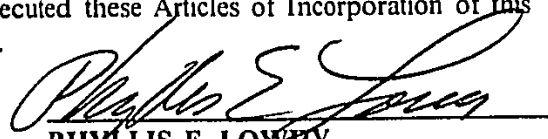
This Corporation shall have no directors, initially. The affairs of the Corporation will be managed by the shareholder until such time directors are designated as provided by the Bylaws.

ARTICLE IV, INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation is:

**PHYLLIS E. LOWRY
2279 SEMINOLE ROAD, #10
ATLANTIC BEACH, FL 32233**

14th The undersigned incorporators have executed these Articles of Incorporation of this
day of Aug, 1997.


PHYLLIS E. LOWRY

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

FILED
97 AUG 25 PM 2:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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: **P AND L ACCOUNTING, INC.**
2. The name and address of the registered agent and office is:

**PHYLLIS E. LOWRY
2279 SEMINOLE ROAD, #10
ATLANTIC BEACH, FL 32233**

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.

Signature

Date

Phyllis E. Lowry
8/24/97