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P. JASON LING, CPA

7385 Nautica Way
Lake Worth FL 33467
Phone: (561) 988-9446; Fax: (561) 988-9436

January 22, 1998

Division Of Corporations
P.O. Box 6327
Tallahassee FL 32314

To Whom It May Concern:

Enclosed please find two (one original and a copy) articles of incorporation for P. Jason Ling, CPA, P.A. and a check in the amount of \$70.00. Please process this documentation and, if possible, send a stamped copy of the articles of incorporation with the Secretary of State Document Number. Thank you for your attention to this matter.

Sincerely,



P. Jason Ling

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION
OF
P. JASON LING, CPA, P.A.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of the corporation is:

P. Jason Ling, CPA, P.A.

ARTICLE II - DURATION

The date when the Corporation's existence shall begin will be the date of subscription and acknowledge stated herein if this Certificate of Incorporation of Articles of Incorporation are filed within five (5) days, exclusive of legal holidays, after subscription and acknowledgment hereof, and are subsequently approved by the Secretary of State, and all filing fees and taxes paid; otherwise, it shall be the date when the Articles of Incorporation are filed in the Office of the Secretary of State and approved.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting lawful business as a certified public accounting firm under Chapter 6.21 of the State of Florida Statutes.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue ONE HUNDRED (100) shares of \$.01 Par Value Common stock.

ARTICLE V - PREEMPTIVE RIGHTS

After the initial issue of common stock of this Corporation, every Shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he/she already holds, shall have the right to purchase his/her pro rata share of stock of this Corporation (as nearly as may be done without issuance of fractional shares), at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The name of initial Registered Agent of this Corporation is:

Philip Jason Ling

The street address of the initial registered office of this Corporation is:

7385 Nautica Way, Lake Worth FL 33467

This is also the Principal office address.

ARTICLE VII - FIRST BOARD OF DIRECTORS

This Corporation's first Board of Directors shall consist of One (1) Director. The number of Directors may be either increased or decreased from time to time by the By-Laws, but shall never be less than ONE (1). The names and addresses of initial Board of Directors of this Corporation are:

Philip Jason Ling
7385 Nautica Way
Lake Worth, FL 33467

ARTICLE VIII - INCORPORATOR

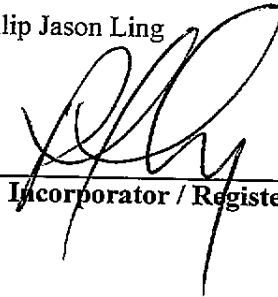
The name and address of the person signing these Articles of Incorporation is:

Philip Jason Ling
7385 Nautica Way
Lake Worth, FL 33467

IN WITNESS WHEREOF, the undersigned **Incorporator** has executed these Articles of Incorporation on the date of signing and accept and am familiar with the duties of being **Registered Agent**.

Date: Thursday, January 22, 1998

By Philip Jason Ling



Incorporator / Registered Agent

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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