

PROFESSIONAL ACCOUNTING ASSOCIATES, INC.
7522 NORTH 40th STREET
TAMPA. FLORIDA 33613

(813) 985-7067

PA8000014827

February 1998

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

Dear Sirs:

Please file these Articles of Incorporation on behalf of M. Moore and Associates, Inc. with the Secretary of State. Please date the corporation to begin as of February 14, 1998. Please mail a copy of the acceptance and the articles to:

EFFECTIVE DATE
2-14-98

PROFESSIONAL ACCOUNTING ASSOCIATES, INC.
7522 NORTH 40th STREET
TAMPA. FLORIDA 33604

Thank you.

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****122.50 ****122.50

Sincerely.



Professional Accounting Associates, Inc.

ENCLOSURES: ORIGINAL ARTICLES OF INCORPORATION
CHECK PAYABLE TO SECRETARY OF STATE FOR

PRS/slc

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 FEB 13 PM 8:40

FILED

CB
2-16-98

ARTICLES OF INCORPORATION

OF

M. MOORE AND ASSOCIATES, INC.

EFFECTIVE DATE
2-14-98

FILED
98 FEB 13 PM 8:40
TALLAHASSEE, FLORIDA
SECRETARY OF STATE

ARTICLE I - NAME

The name of the Corporation is M. MOORE AND ASSOCIATES, INC.

ARTICLE II - DURATION

The Corporation shall have perpetual existence.

ARTICLE III - PURPOSE

The general purpose for which this corporation is being organized shall include the transaction of any or all lawful businesses for which corporations may be incorporated under Chapter 607 of the Florida Statutes now existing, or as subsequently amended, and shall include the following rights and privileges:

A. To manufacture, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign, transfer or otherwise dispose of and to invest in, trade in, deal in and with goods, wares, merchandise, real and personal property, and services of every class, kind and description; except that it is not to conduct a banking, safe deposit, trust, insurance, surety, express, railroad, canal, telegraph, telephone or cemetery company, a building and loan association, mutual fire insurance association, cooperative association, fraternal benefit society, state fair or exposition.

B. To conduct business in, have one or more offices in, and buy, hold mortgage, sell convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and licenses in the State of Florida and all other states and countries.

C. To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidence of indebtedness, and execute such mortgages, transfers of corporate property or other instruments to secure the payment of corporation indebtedness as

required.

D. To purchase the corporation assets of any other corporation and engage in the same or other charter of business.

E. To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire and dispose of the shares of the capital stock or any bonds, securities, or other evidence of indebtedness, created by any other corporation of the State of Florida or any other State or government and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

F. The foregoing enumeration of purposes shall not be deemed to limit or restrict the general powers of the corporation conferred on it by law, or to limit or restrict such powers as may be implied to it for the proper exercise of its express purposes and the performances of its authorized functions.

ARTICLE IV - SHARES

The aggregate number of shares which the corporation shall have authority to issue shall constitute 7,500 shares of common stock, each share having a par value of \$1.00, each share of which shall entitle the owner thereof to one vote at any meeting of the stockholder. The whole or any part of the capital stock of this corporation shall be payable in lawful money of the United States of America, or property, labor or services at a just valuation to be fixed by the stockholders. Property or labor may also be purchased with the capital stock at such valuation as shall be fixed by the stockholders.

ARTICLES V - CAPITALIZATION

The beginning capital of this corporation shall be worth at least five hundred dollars in cash, property, labor or services at a just valuation to be fixed by the stockholders.

ARTICLES VI - CORPORATE ADDRESS AND REGISTERED AGENT

The street address of the corporations' initial registered office shall be 7522 North 40th Street, Tampa, Florida 33604 and its initial registered agent at such address shall be Paul R. Short. The principle office of the corporation is 17171 Southeast 19th Court, Summerfield, Florida 34491 and the mailing address is 17171 Southeast 19th Court, Summerfield, Florida 34491.

ARTICLE VII - DIRECTORS

Initially the corporation shall have 2 director(s) whose name(s) and address(es) are as follows:

Tammy C. Moore, President
17171 SE 19th Court
Summerfield, Fl 34491

Mike Moore, Sec\Treas
17171 SE 19th Court
Summerfield, Fl. 34491

ARTICLE VIII - INCORPORATOR

The corporation shall have one incorporator whose name and address is as follows:


Tammy C. Moore, President
17171 SE 19th Court
Summerfield, Florida 34491

ARTICLE IX - CORPORATION BEGIN DATE

The corporation shall have an effective beginning date of February 14, 1998.

ARTICLE X - POWERS

The power to adopt, alter, amend or repeal the corporate by-laws is hereby reserved to the shareholders of the corporation. IN WITNESS WHEREOF, the undersigned Incorporator has made, subscribed and acknowledged these Articles of Incorporation on this ninth day of February 1998.



Tammy C. Moore, President

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

IN COMPLIANCE WITH SECTION 48.091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST THAT M. MOORE AND ASSOCIATES, INC.

DESIRING TO ORGANIZE OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA, WITH ITS PRINCIPAL PLACE OF BUSINESS AT 17171 SOUTHEAST 19TH COURT IN THE CITY OF SUMMERFIELD IN THE STATE OF FLORIDA WHOSE ZIP CODE IS 34491 HAS NAMED PAUL R. SHORT LOCATED AT 7522 NORTH 40TH STREET, IN THE CITY OF TAMPA IN THE STATE OF FLORIDA WHOSE ZIP CODE IS 33604. AS ITS AGENT TO ACCEPT SERVICE OF PROCESS WITHIN FLORIDA.

SIGNATURE *Sammy C. Moore*
CORPORATE OFFICER

TITLE PRESIDENT

DATE FEBRUARY 9, 1998

FILED
98 FEB 13 PM 8:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNATURE *Paul R. Short*
REGISTERED AGENT

DATE FEBRUARY 9, 1998