

P98000107334

Date December 21, 1998

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

500002722485--1  
-12/24/98--01092--007  
\*\*\*122.50 \*\*\*\*\*78.75

Re: Professional Acctg. & Tax Service, Inc.  
(name of corporation)

Gentlemen:

Enclosed please find the original and one copy of the Articles of Incorporation, together with my check in the amount of \$122.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation for the above named corporation.

Very truly yours,

William E. Graves  
William E. Graves  
(individual's name)

FILED  
98 DEC 24 AM 9:39  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Professional Acctg. & Tax Service, Inc.  
(name of corporation)

| MAILING ADDRESS OF CORPORATION          |          |      |
|---|----------|------|
| Professional Acctg. & Tax Service, Inc. |          |      |
| 2405 24 Lane                            |          |      |
| Lake Worth, FL 33463                    |          |      |
| PHONE                                   |          |      |
| ( 561 )                                 | 433-3921 |      |
| Area Code                               | Number   | Ext. |

# ARTICLES OF INCORPORATION

of

Professional Acctg. & Tax Service, Inc.  
(name of corporation)

The undersigned acting as the incorporators of a corporation under the Florida Business Corporation Act, adopt(s) the following articles of incorporation for such corporation:

## ARTICLE I - CORPORATE NAME

The name of the corporation is:

Professional Acctg. & Tax Service, Inc.

## ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

## ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

## ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue 500 shares of common stock, par value \$ 1.00 per share.

## ARTICLE V - INITIAL PRINCIPAL OFFICE

The street address of the initial principal office and, if different, the mailing address is:

|                               |                     |         |                  |
|-------------------------------|---------------------|---------|------------------|
| STREET ADDRESS                | <u>2405 24 Lane</u> |         |                  |
| CITY                          | <u>Lake Worth</u>   | FLORIDA | ZIP <u>33463</u> |
| Mailing address, if different |                     |         |                  |
| STREET ADDRESS                | <u>Same</u>         |         |                  |
| CITY                          | <u>Lake Worth</u>   | FLORIDA | ZIP <u>33463</u> |

## ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office and the name of the initial registered agent at the office is:

|         |                        |         |                  |
|---------|------------------------|---------|------------------|
| NAME    | <u>Joyce B. Graves</u> |         |                  |
| ADDRESS | <u>2405 24 Lane</u>    |         |                  |
| CITY    | <u>Lake Worth</u>      | FLORIDA | ZIP <u>33463</u> |

FILED  
98 DEC 24 AM 9:39  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

### ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have One (1) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial director(s) of the corporation are as follows:

|         |                   |       |                   |
|---------|-------------------|-------|-------------------|
| NAME    | William E. Graves |       |                   |
| ADDRESS | 2405 24 Lane      |       |                   |
| CITY    | Lake Worth        | STATE | Florida ZIP 33463 |
| NAME    |                   |       |                   |
| ADDRESS |                   |       |                   |
| CITY    |                   | STATE | ZIP               |
| NAME    |                   |       |                   |
| ADDRESS |                   |       |                   |
| CITY    |                   | STATE | ZIP               |

### ARTICLE VIII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorporation are as follows:

|         |                   |       |                   |
|---------|-------------------|-------|-------------------|
| NAME    | William E. Graves |       |                   |
| ADDRESS | 2405 24 Lane      |       |                   |
| CITY    | Lake Worth        | STATE | Florida ZIP 33463 |
| NAME    |                   |       |                   |
| ADDRESS |                   |       |                   |
| CITY    |                   | STATE | ZIP               |
| NAME    |                   |       |                   |
| ADDRESS |                   |       |                   |
| CITY    |                   | STATE | ZIP               |

The undersigned incorporator(s) have executed these Articles of Incorporation this 21st day of December, 19 98.

William E. Graves (Signature)  
William E. Graves

\_\_\_\_ (Signature)

\_\_\_\_ (Signature)

CERTIFICATE OF DESIGNATION  
REGISTERED AGENT/ REGISTERED OFFICE

**FILED**  
98 DEC 24 AM 9:39  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Professional Acctg. & Tax Service, Inc.  
(name of corporation)

Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted:

The above corporation, organized under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation

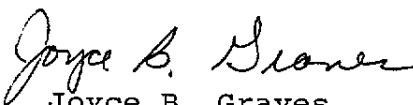
at 2405 24 Lane

Lake Worth, Florida 33463

has named Joyce B. Graves

located at the aforesaid address, as its registered agent to accept service of process within this state.

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.



Joyce B. Graves  
(Signature)

December 21, 1998

(Date)