

Daryl Lynchard C.P.A., Professional Association  
Certified Public Accountant

1811 Alhambra Street  
Navarre, FL 32566  
Telephone: 1-850-939-9350  
Facsimile: 1-850-939-9348

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December 15, 1998

Florida Department of State  
Division of Corporations  
New Filing Section  
409 East Gaines Street  
Tallahassee, FL 32399

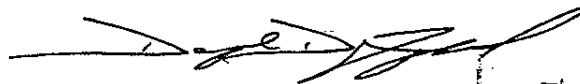
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-12/29/98-01029-014  
\*\*\*\*122.50 \*\*\*\*78.75

Re: Articles of Incorporation - Daryl Lynchard, C.P.A., Professional Association

Dear Sir or Madam:

Enclosed are the original Articles of Incorporation for Daryl Lynchard, C.P.A., Professional Association, together with the acceptance of Daryl D. Lynchard as Registered Agent. Also enclosed is a check in the amount of \$122.50 to cover the costs of incorporation. Please feel free to call me if you have any questions.

Sincerely,



Daryl D. Lynchard

RLL  
Enclosures

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION

OF

Daryl Lynchard, C.P.A., Professional Association

The undersigned subscriber to these articles of incorporation, being duly licensed to practice as a accounting under the laws of the state of Florida, adopts these articles to form a corporation under the Professional Service Corporation and Limited Liability Company Act, F.S. Chapter 621, and other laws of the state of Florida.

ARTICLE I. NAME

The name of the professional service corporation is **Daryl Lynchard, C.P.A., Professional Association**

ARTICLE II. PRINCIPAL OFFICE

The principal office and mailing address of this corporation is 1811 Alhambra Street, Navarre, Florida 32566.

ARTICLE III. PURPOSE

The professional service corporation is formed to engage in every phase and aspect of the practice of accounting. In addition, the corporation may invest the funds of the professional service corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and own real and personal property necessary for the rendering of professional services.

ARTICLE IV. TERM OF EXISTENCE

The professional service corporation shall have perpetual existence starting on the date these articles of incorporation are filed with the Florida Department of State.

ARTICLE V. CAPITAL STOCK

The capital stock of the professional service corporation shall be 10,000 shares of common stock having a par value of \$1.00 per share.

None of the shares of the professional service corporation may be issued to anyone other than an individual duly licensed to practice accounting in the state of Florida.

ARTICLE VI. REGISTERED OFFICE AND AGENT

The address of the initial registered office of this professional service corporation is 1811

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Alhambra Street, Navarre, Florida 32566. The name of the initial registered agent at that address is Daryl D. Lynchard.

#### ARTICLE VII. BOARD OF DIRECTORS

The business of the corporation shall be managed by its board of directors. The initial board of directors shall consist of 1 member. The name and address of the member of the first board of directors are:

Name	Address
Daryl D. Lynchard, C.P.A.	1811 Alhambra Street, Navarre, Florida 32566.

#### ARTICLE VIII. SUBSCRIBER

The name and address of the person signing these articles of incorporation as subscriber is:

Name	Address
Daryl D. Lynchard, C.P.A.	1811 Alhambra Street, Navarre, Florida 32566.

#### ARTICLE IX. RESTRAINT ON ALIENATION OF SHARES

The shareholders of the professional service corporation shall have the power to include in the bylaws, or by separate agreement adopted by a majority of the shareholders of the professional service corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer, or other disposition of any of the outstanding stock of the professional service corporation by any of its shareholders, or in the event of the death of any of its shareholders. The manner and form, as well as the relevant terms, conditions, and details, of the disposition shall be determined by the shareholders of the professional service corporation; provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice of the provisions unless the existence of the provisions is plainly noted on the certificate evidencing the ownership of such stock. No shareholder of the professional service corporation may sell or transfer stock in the corporation except to another individual who is eligible to be a shareholder of the professional service corporation, and the sale or transfer may be made only after it has been approved at a shareholder meeting especially called for that purpose. If any shareholder becomes legally disqualified to practice accounting in the state of Florida, is elected to a public office, or accepts employment that places restrictions or limitations on the continuous rendering of such professional services, that shareholder's shares of stock shall immediately become subject to purchase by the professional service corporation in accordance with the bylaws adopted by the shareholders.

ARTICLE X. AMENDMENT

The corporation reserves the right to amend or repeal any provisions in these articles of incorporation in the manner provided by law. Any right conferred on the shareholders is subject to this reservation.


IN WITNESS WHEREOF, the undersigned subscriber executed these articles of incorporation on this 23 day of December, 1998. By my signature below I accept designation as registered agent.

  
Daryl D. Lynchard, C.P.A.

STATE OF FLORIDA  
COUNTY OF SANTA ROSA

BEFORE ME the undersigned authority, personally appeared Daryl D. Lynchard, C.P.A., who produced Florida Driving Lic. as identification and who is to me well known to be the person described in and who subscribed the above Articles of Incorporation, and he did freely and voluntarily acknowledge before me according to law that he made and subscribed the same for the uses and purposes therein mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, at ENBT in said County and State this 23rd day of December, 1998. Nassau

  
Print Notary's Name: Laura A. Wells  
Notary Public, State of Florida



LAURA A WELLS  
My Commission CC562734  
Expires Jun. 18, 2000

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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