



Janet L. Sherman
Certified Public Accountant

P 99 000000/540

4745 Grand Boulevard
New Port Richey, FL 34652

FILED

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99 JAN -6 AM 8:43 JSherCPA@AOL.com

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

January 4, 1999

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

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-01/06/99--01054--011
*****70.00 *****70.00

SUBJECT: Janet L. Sherman, P.A.

Enclosed is an original and one copy of the Articles of Incorporation, a designation of registered agent, and a check for \$70.00. Please return one copy of the Articles stamped with the filing date.

FROM: Janet L. Sherman, CPA
4745 Grand Boulevard
New Port Richey, FL 34652
(727) 849-5890

P. Hall

JAN - 6 1999
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**ARTICLES OF INCORPORATION
OF
JANET L. SHERMAN, P.A.
A Professional Association**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, for the purpose of forming a Professional Association under Florida's Professional Service Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE 1: NAME

The name of the Professional Association shall be: Janet L. Sherman, P.A..

ARTICLE 2: PRINCIPAL PLACE OF BUSINESS

The principal place of business of this Professional Association shall be: 4745 Grand Boulevard, New Port Richey, Florida 34652.

ARTICLE 3: SHARES

All stock issued by this Professional Association shall be common voting stock of a single class, each with a par value of \$1. The number of shares of stock that this Professional Association is authorized to have outstanding at any time is: 1,500.

ARTICLE 4: INITIAL REGISTERED AGENT AND REGISTERED OFFICE

The name of the initial registered agent is Janet L. Sherman, whose registered office is located at the place of business stated in Article 2 above.

ARTICLE 5: PURPOSE AND RESTRICTIONS

The purpose for which the Professional Association is organized is to engage in the licensed practice of certified public accounting under regulation of the Florida Department of Professional Regulation. No officer, shareholder, employee, or agent shall practice any other occupation on behalf of, or in the name of, this Professional Association, except to the extent allowed by Florida law. No person shall become an officer, shareholder, employee, or agent of this Professional Association who does not possess a license to engage in the same occupation for which this Professional Association is organized except to the extent allowed by law. Should any such person lose the license to practice, that person shall immediately sever all employment with, and financial interests in, this Professional Association.

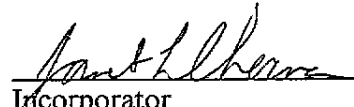
ARTICLE 6: BOARD OF DIRECTORS

The initial Board of Directors shall have 1 member whose name and address is as follows:
Janet L. Sherman, 2837 Longleaf Lane, Palm Harbor, Florida 34684. The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.

ARTICLE 7: INCORPORATOR

The names and street address of the incorporator to these Articles of Incorporation is:
Janet L. Sherman, 2837 Longleaf Lane, Palm Harbor, Florida 34684.

The undersigned incorporator has executed these Articles of Incorporation this 4th Day of January, 1999.


Incorporator

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

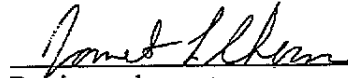
Pursuant to Florida law, the undersigned Corporation organized under the laws of the State of Florida submits the following statement in designating the registered office/registered agent, in the State of Florida.

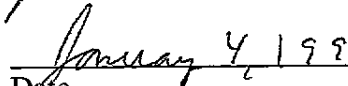
1. The name of the professional association is: Janet L. Sherman, P.A.
2. The name and address of the registered agent and office is:

Janet L. Sherman
4745 Grand Boulevard
New Port Richey, Florida 34652

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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.



Registered agent


Date