

W. RODGERS MOORE, P.A.

ATTORNEY AT LAW

4800 N. FEDERAL HIGHWAY
SUITE 210-A
BOCA RATON, FLORIDA 33431

(561) 394-7910
FAX TELECOPIER
(561) 393-6541

MAILING ADDRESS:
P.O.Box 7073
BOCA RATON, FLORIDA 33431

DIRECT DIAL:
(561) 394-7944

VIA FED EX

May 13, 1999

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 34314

Re: GRASSANO ACCOUNTING, P.A.
a Florida Corporation

Dear Sir/Madam:

Enclosed and filed herewith are the Articles of Corporation of Grassano Accounting, P.A., a Florida corporation. A copy is also enclosed.

Also, enclosed and paid herewith is our firm's check in the amount of \$122.50 for the filing fee and designation of registered agent.

Please call me if you have any questions.

Very truly yours,

W. RODGERS MOORE, P.A.

Allison Edwards
Allison Edwards, Esq.

Enclosures

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122.50 **78.75

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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1999 MAY 14 PM 5:33

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

GRASSANO ACCOUNTING, P.A.

The undersigned incorporator, a duly licensed certified public account, (no. 24429) pursuant to Florida Statute §473.301 et. seq., for the purpose of forming a corporation under the Florida Professional Service Corporation Act, hereby adopts the following Articles of Incorporation.

**ARTICLE I
NAME**

The name of this corporation is: Grassano Accounting, P.A.

The principal address is: 1515 North Federal Highway, Suite 218, Boca Raton, Florida 33432.

**ARTICLE II
PURPOSE**

The purpose of this corporation which is organized under the Professional Service Corporation Act is solely and specifically to render professional accounting services as permitted under the laws of the State of Florida.

**ARTICLE III
CAPITAL STOCK**

This corporation is authorized to issue 1,000 shares of common stock, par value shall be \$.001 per share.

The common stock of the corporation shall have the following characteristics:

- (a) All shareholders must be individuals who are duly licensed or otherwise legally authorized within the State of Florida to render public accounting services.
- (b) At all meetings of the stockholders, the voting common stockholders shall be entitled to cast one (1) vote for each share of common stock owned.

That a voting common stockholder is interested in a matter to be voted upon shall not disqualify him from voting thereon.

- (c) Except as otherwise provided by law, the entire voting power for the election of the directors and for all other purposes shall be vested exclusively in the holders of the outstanding voting common stock.

ARTICLE IV **TERM OF EXISTENCE**

This corporation shall have perpetual existence commencing on the date of filing of these Articles of Incorporation with the Secretary of State of the State of Florida.

ARTICLE V **INITIAL REGISTERED OFFICE AND AGENT**

The street address of the initial registered agent of this corporation is 1515 North Federal Highway, Suite 218, Boca Raton, Florida 33432, and the name of the initial registered agent of this corporation is: N. Richard Grassano, CPA. The Board of Directors may, from time to time, change the street and post office address of the corporation as well as the location of its principal office.

ARTICLE VI **INITIAL BOARD OF DIRECTORS**

This corporation shall have one (1) director initially. The number of directors may be increased from time to time in accordance with the By-Laws but shall never be less than one (1). The name and address of the initial director of this corporation is:

N. Richard Grassano, CPA

1515 North Federal Highway, Suite 218
Boca Raton, Florida 33432

ARTICLE VII **AMENDMENT**

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, in the manner provided by law. The approval of holders of a majority of the shares of voting common stock shall be required for any amendment or repeal.

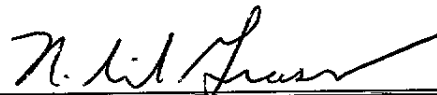
ARTICLE VIII
CLASS VOTE

Any merger, reorganization, consolidation, recapitalization or dissolution of the Corporation shall require the approval of holders of a majority of the shares of voting common stock.

ARTICLE IX
INCORPORATOR AND SUBSCRIBER

The name and street address of the person signing these Articles is N. Richard Grassano, CPA, 1515 North Federal Highway, Suite 218, Boca Raton, Florida 33432.

IN WITNESS WHEREOF, the undersigned subscriber and registered agent has executed these Articles of Incorporation as of this 13th day of May, 1999.



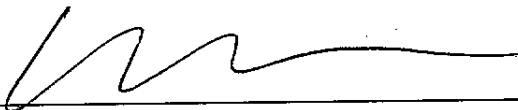
N. Richard Grassano, CPA

License No. 24429

Initial Subscriber and Incorporator

STATE OF FLORIDA)
) SS
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me this 13th day of May, 1999, by N. Richard Grassano, CPA, on behalf of the corporation. He is personally known to me.




Notary Public

**Certificate of Designation
Acceptance of Registered Agent**

Pursuant to the provisions of §607.325 Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/agent, in the State of Florida.

1. The name of this corporation is: Grassano Accounting, P.A.
2. The street address of the initial registered agent of this corporation is 1515 North Federal Highway, Suite 218, Boca Raton, Florida 33432, and the name of the initial registered agent of this corporation is: N. Richard Grassano, CPA.



N. Richard Grassano, CPA, Incorporator
License No. 24429

Having been designated to accept service of process for the above-stated corporation, at the place set forth hereinabove, I hereby accept such designation and agree to act in such capacity and to comply with all provisions of Section 607.325 of the Florida Statutes.

STATE OF FLORIDA)
) SS
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me this 13th day of May, 1999, by N. Richard Grassano, CPA, on behalf of the corporation. He is personally known to me.



NOTARY PUBLIC

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1999 MAY 14 PM 5:33

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