P9900065266

Lora A. Kindred Gina D. Church 1400 Grand Cayman Drive Merritt Island, FL 32952

July 14, 1999

Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

RE: G & L Professional Accounting and Tax Services, Inc.

Dear Sirs:

Enclosed herein please find the original and one copy of the Articles of Incorporation for the above named corporation. We have also enclosed our check in the amount of \$785 which represents a filing fee and the fee for a certified copy of the Articles of Incorporation.

If you have any questions regarding these enclosures, please do not hesitate to contact us immediately.

Thank you for your assistance and cooperation in this matter.

Very truly yours,

Lora Kindred

Enclosures

99 JUL 16 AM 8: 26
SECRETARY OF STATE
TALLAHASSEE FLORIDA

124 July 201

ARTICLES OF INCORPORATION

OF

G & L PROFESSIONAL ACCOUNTING AND TAX SERVICES, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person of Plorida. competent to contract, hereby forms a corporation under the laws of the State of Porida.

ARTICLE I. NAME

The name of the corporation shall be:

G & L PROFESSIONAL ACCOUNTING AND TAX SERVICES, INC. The principal place of business of this corporation shall be 1400 Grand Cayman Drive, Merritt Island, Florida 32952.

ARTICLE II. NATURE OF BUSINESS

This corporation may emerge or tansact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 100 shares of common stock having a par value of \$1 per share.

ARTICLE IV. ADDRESS

The street address of the initial registered office of the corporation shall be 1400 Grand Cayman Drive, Merritt Island, Florida 32952, and the name of the initial registered agent of the corporation at that address is Lora A. Kindred. I, Lora A. Kindred hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.

ARTICLE V. TERMS OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. SPECIAL PROVISION

It is the intent of the incorporators that the corporation will qualify as a Subchapter S Corporation under the Internal Revenue Code. Such actions as are necessary will be taken by appropriate officers to accomplish this compliance.

ARTICLE VII. OFFICERS

The name and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

Lora A. Kindred

President

1400 Grand Cayman Drive

Merritt Island, Florida 32952

Gina D. Church Vice President

1400 Grand Cayman Drive Merritt Island, Florida 32952

ARTICLE IX. SUBSCRIBER

The name and street address of the subscribers to these Articles of Incorporation are:

Lora A. Kindred

1400 Grand Cayman Drive

Merritt Island, Florida 32952

Gina D. Church

1400 Grand Cayman Drive Merritt Island, Florida 32952

IN WITNESS WHEREOF, the undersigned has hereto set their hand and seal on this 4th day of July, 1999.

ora A. Kindred Incorporator/Registered Gina D. Church FLDL K 536521638220

Agent

FWCC620284678670

STATE OF FLORIDA COUNTY OF BREVARD The foregoing instrument was acknowledged before me this 1446 day of July, 1999, by Lora A. Kindred and Gina D. Church, who are personally known to me or who produced Florida Driver's License as identification and who did take an oath.

NOTARY PUBLIC:

Sian: (

Print: Patricia L. Thibault

State of Florida at Large My Commission Expires:

OFFICIAL NOTARY SEAL.
PATRICIA L THIBAULT
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC709852
MY COMMISSION EXP. JAN. 20,2002