PARODO 10453

Attorney at Law

November 23, 1999

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

100003055731--7 -11/29/99--01134--012 *****78.75 ******78.75

Dear Sir or Madame:

Enclosed please find the original transmittal letter and an original and two copies of the Articles of Incorporation of Charles V. Clements, CPA, P.A. as well as a firm check in the amount of \$78.75 for the filing fee, certified copy and Certificate of Incorporation. Please forward the certified copy and Certificate of Incorporation to L. Michael Maddox, Esquire, 2119 Riverside Avenue, Jacksonville, Florida 32204.

I appreciate your courtesies and prompt handling of this matter.

Very truly yours,

Michael Maddox

LMM/ds

cc: Charles V. Clements

99 NOV 29 PM I2: 38
SECRETARY OF STATE
AND ASSEEL FLORID

(J. J.)

ARTICLES OF INCORPORATION FOR CHARLES V. CLEMENTS, CPA, P.A.

The undersigned, all of whom are duly licensed to practice accounting in the State of Florida, desiring to form a professional corporation in accordance with the Florida Business Corporation Act and the Florida Professional Service Corporation Act adopt the following articles of incorporation:

I. NAME

The name of the professional Corporation is Charles V. Clements, CPA, P.A.

II. PURPOSE

The purpose for which the Corporation is organized is to practice the profession of accounting

III. ELECTION UNDER PROFESSIONAL CORPORATION ACT

The Corporation elects to be governed by the provisions of the Florida Business Corporation Act and the Florida Professional Service Corporation Act.

IV. DURATION

The term of existence of the Corporation is perpetual.

V. CAPITAL STOCK

The number of shares the Corporation is authorized to issue is 1,000, all of which shall be common shares with par value of \$50.00.

VI. STATED CAPITAL

The amount of capital with which the Corporation shall begin business is \$50,000.

VII. REGISTERED OFFICE

The street address of the Corporation's initial registered office in this State is 2119 Riverside Avenue, Jacksonville, Duval County, Florida 32204. The initial registered agent at the registered office is L. Michael Maddox, Esq.

VIII. PRINCIPAL OFFICE

The mailing address of the initial principal office of the Corporation is 3649 Crown Point Court, Jacksonville, Duval County, Florida 32257.

IX. INCORPORATORS

The names and post office addresses of the incorporators are the following:

Charles V. Clements

4519 Rosewood Avenue, Jacksonville, Florida 32207

X. DIRECTORS

The Corporation will have no Board of Directors and shall be managed by the shareholders of the Corporation.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation on 22 November 1999

Charles V. Clements

Narenber 22, 1999

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.0501, Florida Statutes, the Undersigned Professional Corporation, organized under the laws of the State of Florida, submits the following statement in designating the Registered Agent/Office, in the State of Florida.

- 1. The name of the Professional Corporation is: Charles V. Clements, CPA, P.A.
- The name of the registered Agent and Office is: L. Michael Maddox, Esq.
 2119 Riverside Ave.
 Jacksonville, Florida 32204

Having been named as registered agent and to accept service of process for the above stated professional corporation at the place designated in the certificate, I hereby accept 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.

L. Michael Maddox, Esquire

s registered agent

Normber 22, 1999