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Tax Oriented Plans, Inc.

1597 Rockdale Loop
Heathrow, Fl 32746

Telephone: 407-444-5680

May 15, 2000

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-05/18/00--01086--007
*****78.75 *****78.75

Division Of Corporations
Florida Department Of State
Post Office Box 6327
Tallahassee, FL 32399

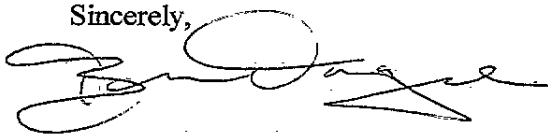
RE: Accountants Resource Center, Inc.

Dear Sirs:

Please find enclosed for filing an original and one copy of the Articles of Incorporation for Accountants Resource Center, Inc. along with a check in the amount of \$78.75 for the filing fee.

Please contact me if the name is not available or if you require more information.

Sincerely,



Brian Tague

FILED
2000 MAY 18 AM 9:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FILED

2000 MAY 18 AM 9: 57

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
ACCOUNTANTS RESOURCE CENTER, INC.**

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

ARTICLE I

The name of this corporation is **ACCOUNTANTS RESOURCE CENTER, INC.**

ARTICLE II

The principal place of business of this corporation shall be 1597 Rockdale Loop, Heathrow, Florida 32746.

ARTICLE III

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

ARTICLE IV

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having a par value of \$1.00

per share.

ARTICLE V

The name of the initial registered agent of the corporation at that address is Brian Tague, and the street address of the initial registered office shall be 1597 Rockdale Loop, Heathrow, Florida 32746.

ARTICLE VI

The corporation is to exist perpetually.

ARTICLE VII

This corporation shall have two (2) directors, initially. The number of directors may be either increased or diminished from time to time by the By-laws but shall never be less than two (2). The names and addresses of the directors of this corporation are:

Brian Tague, 1597 Rockdale Loop, Heathrow, Florida 32746

Barry Shiffman, 1597 Rockdale Loop, Heathrow, Florida 32746

ARTICLE VIII

The name and street address of the subscriber of these Articles of Incorporation is:

Brian Tague
1597 Rockdale Loop
Heathrow, Florida 32746

ARTICLE IX

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase his pro rata share thereof at the price at which it is offered to others.

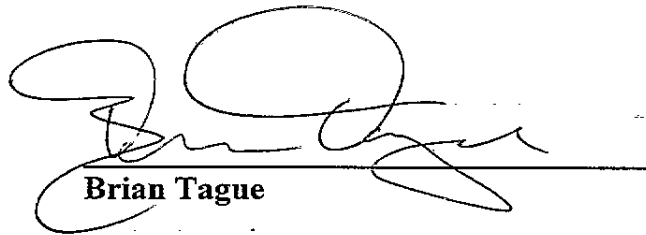
ARTICLE X

This corporation reserves the right to amend or repeal any provisions contained in these Articles, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE XI

The Bylaws of the corporation may be amended by majority vote of either the directors or the shareholders.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal on this the 15 day of May, 2000.

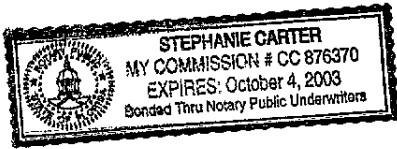

Brian Tague

STATE OF FLORIDA)
COUNTY OF Seminole)

Before me, the undersigned authority, personally appeared **Brian Tague**, who is personally known to me or who produced _____ as identification

and who executed the foregoing Articles of Incorporation and acknowledged before me, according to law, that he made and subscribed the same for the purposes therein mentioned and set forth.

IN WITNESS WHEREOF, I have set my hand and seal on this the 15 day of _____ May, 2000.

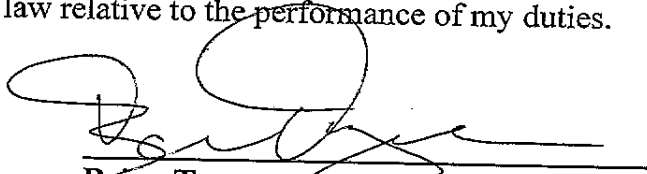


Stephanie Carter

print name: *Stephanie Carter*
Notary Public
My commission expires *10/4/03*

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above named corporation at a place designated in these Articles of Incorporation, I hereby agree to act in this capacity, and agree to comply with the provision of law relative to the performance of my duties.



Brian Tague
Registered Agent

FILED
2000 MAY 18 AM 9:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA