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TRANSMITTAL LETTER
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

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-09/01/00--01093--003
*****78.75 *****78.75

SUBJECT: MASTERS AVENUE, INC.
(PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX)

Enclosed is an original and one(1) copy of the articles of incorporation and a check for :

\$70.00
Filing Fee

\$78.75
Filing Fee
& Certificate of Status

\$78.75
Filing Fee
& Certified Copy

\$87.50
Filing Fee,
Certified Copy
& Certificate of
Status

ADDITIONAL COPY REQUIRED

FROM: NITA Anderson
Name (Printed or typed)

P.O. Box 840
Address

LORAIN, OHIO 44052-0840
City, State & Zip

440-246-5268 (X3214)
Daytime Telephone number

NOTE: Please provide the original and one copy of the articles.

PA
9/6/00 ✓

ARTICLES OF INCORPORATION
OF
MASTERS AVENUE, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a professional association (herein called the "Corporation") under Chapters 607 and 621, Florida Statutes, in the practice of certified public accountants.

ARTICLE FIRST. NAME

The name of the Corporation shall be Masters Avenue, Inc. The principal place of business of this Corporation shall be 6573 The Masters Avenue, Bradenton, Manatee County, Florida 34202.

ARTICLE SECOND. ADDRESS OF PRINCIPAL OFFICE

The Corporation's street address for its principal office and mailing address is 6573 The Masters Avenue, Bradenton, Florida 34202.

ARTICLE THIRD. NATURE OF BUSINESS

The purposes for which the Corporation is formed are to practice the profession of certified public accountant and to Engage in any lawful act or activity for which professional corporations or associations may be formed under Chapters 607 and 621 of the Florida Statutes.

ARTICLE FOURTH. CAPITAL SHARES

The maximum number of shares that this Corporation is authorized to have outstanding at any one time is one thousand (1,000) common shares, without par value.

ARTICLE FIFTH. ADDRESS OF REGISTERED AGENT

The street address of the initial registered office of the Corporation shall be 6573 The Masters Avenue, Bradenton, Florida 34202, the same as its principal office, and the name of the initial registered agent of the Corporation at that address is David Polen

ARTICLE SIXTH. TERM OF EXISTENCE

This Corporation is to exist perpetually.

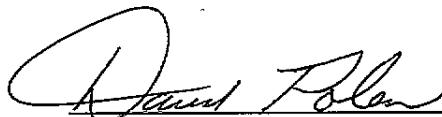
ARTICLE SEVENTH. SHARE REDEMPTION

By action of its Board of Directors without prior approval of the Shareholder, the Corporation may purchase or redeem shares of any class issued by the Corporation, in accordance with such terms and conditions as the Corporation and the applicable Shareholder determines.

ARTICLE EIGHTH. CONFLICTS OF INTEREST

No contract or other transaction between the Corporation and one or more of its Directors or any other corporation, firm, association or entity in which one or more of its Directors are directors or officers or are financially interested shall be either void or voidable because of such relationship or interest, as long as the fact of such relationship or interest is disclosed to the Board of Directors or to the Shareholder or as long as the contract or transaction is fair and reasonable as to the Corporation at the time it is authorized by the Board, a committee, or the Shareholder. Each Corporate Officer or Director is hereby relieved from any liability that might otherwise exist from contracting or dealing with the Corporation for the benefit of himself or of any firm, association, or corporation in which he may be interested, related or associated.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand on this 31st day of August, 2000.



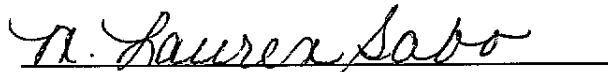
David Polen

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACKNOWLEDGMENT BY INCORPORATOR

STATE OF OHIO }
LORAIN COUNTY } SS:

The foregoing Articles of Incorporation were acknowledged before me this 31st day of August, 2000, by David Polen, Incorporator of Masters Avenue, Inc., a new corporation being formed in Florida, on behalf of said Corporation.



Notary Public



M. LAUREN SABO
NOTARY PUBLIC - STATE OF OHIO
MY COMMISSION EXPIRES APRIL 10, 2001

ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

David Polen, having been designated to act as registered agent, hereby agrees to act in such capacity.



David Polen