

D. BROWN MAR 16 2001



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

March 7, 2001

CATHERINE E. DAVID
4381 S W 34TH LANE
FT. LAUDERDALE, FL 33312

SUBJECT: ACCOUNTING & TAXES, INC.
Ref. Number: W01000005143

We have received your document for ACCOUNTING & TAXES, INC. and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

We regret that we were unable to contact you by phone. Please return the corrected document with a letter providing us with an address and telephone number where you can be reached during working hours.

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

The document must contain written acceptance by the registered agent, (i.e. "I hereby am familiar with and accept the duties and responsibilities as Registered Agent.")

The registered agent must sign accepting the designation.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6972.

Doris Brown
Document Specialist

Letter Number: 901A00013832

FLACCT ACCOUNTING & TAXES, INC.

ARTICLE I - Name of Corporation:

The name of this corporation is: FLACCT ACCOUNTING & TAXES, INC.

ARTICLE II-Duration:

This corporation shall have perpetual existence commencing on the this filing of these Articles with the Department of State.

ARTICLE III-Purpose:

This corporation is organized for the transacting of any and all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes as same now exists or may hereafter be amended.

ARTICLE IV-Capital Stock:

This corporation is authorized to issue 100 shares of One-dollar par value common stock, which shall be designated as "Common Shares."

ARTICLE V-Pre-emptive Rights:

Every shareholder, upon the sale for cash of any new stock of this corporation, shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI-Initial Registered Office and Agent:

The street and address of the initial registered office of this corporation is:

**4381 SW 34TH LANE
FT. LAUDERDALE, FL 33312**

And the name of the initial registered agent of this corporation upon whom service of process may be held is:

CATHERINE E. DAVID

**FILED
01 MAR 14 AM 10:19
DEPT. OF STATE
TALLAHASSEE, FLORIDA**

ARTICLE VII-Initial Board of Directors:

This corporation shall have one Director constituting the initial Board of Directors. The number of directors may be either increased or decreased from time to time by Bylaws; however, there shall never be less than one Director or more than five. The name and address of the initial Board of Directors of the corporation is:

**Catherine E. David
4381 SW 34th Lane
Ft. Lauderdale, Fl 33312**

ARTICLE VIII-Incorporators:

The name and address of the Incorporator signing these Articles is:

**Catherine E. David
4381 SW 34th Lane
Ft. Lauderdale, Fl 3312**

ARTICLE IX-Indemnification:

The corporation shall indemnify any Officer or Director or any former Officer or Director, to the full extent permitted by law.

ARTICLE X-Amendment:

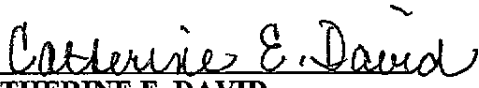
This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE XI-Principal Office & Mailing Address:

The principal Office & Mailing Address of the Corporation is:

**4381 SW 34th Lane
Ft. Lauderdale, Fl 33312**

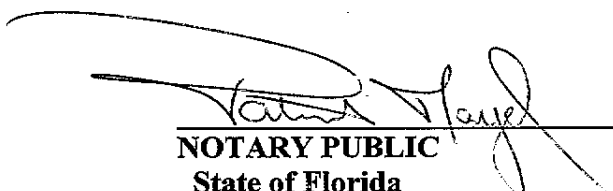
**IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles
Of Incorporation on:**


CATHERINE E. DAVID
Incorporator

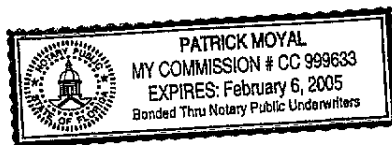
**STATE OF FLORIDA }
 } SS
COUNTY OF BROWARD }**

**BEFORE ME, an officer duly authorized to administer oaths and take
acknowledgments, personally appeared who is personally known to me, and
known to be and known by me to be the person who executed the foregoing
Articles of Incorporation, and he acknowledged before me that he executed
those Articles of Incorporation .**

**IN WITNESS WHEREOF, I have set my hand and seal in the State and
County above, this day April 26, 2000**


NOTARY PUBLIC
State of Florida

My Commission Expires:



**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

FILED
01 MAR 14 AM 10:19
CLERK OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.0501 or 617.0501, Florida Statutes, the undersigned corporation, organized under the laws of the state of Florida, submits the following statement in designating the registered office/registered agent, in the state of Florida.

1. The name of the Corporation is:

FLACCT ACCOUNTING + TAXES, INC

2. The name and address of the registered agent and office is:

CATHERINE E. DAVID
(Name)

4381 SW 34 LANE
(P.O. Box NOT acceptable)

FT. LAUDERDALE, FL 33312
(City/State/Zip)

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

Catherine E. David
Signature

3-13-01
Date