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DEBBIE'S ACCOUNTING SERVICE, INC. 1821 PARENTAL HOME RD. SUITE #7 JACKSONVILLE, FL 32216 (904) 733-4547					
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STATE OF FLORIDA ARTICLES OF INCORPORATION OF

Consultants on Tap, Inc.

The Undersigned, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation.

ARTICLE I - NAME

The name of this corporation is: Consultants on Tap, Inc. and the principal physical address of this corporation is 1821-7 Parental Home Road, Jacksonville, FL 32216.. The mailing address of this corporation is P. O. Box 16952, Jacksonville, Florida 32245-6952. The phone number of this corporation is 985-774-9169.

ARTICLE II - DURATION

This corporation shall have perpetual existence.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any and/or all lawful business.

ARTICLE IV - CAPITAL SHARES

The aggregate number of shares, which the corporation shall have authority to issue, shall be one hundred (100) Shares of Common Stock, having a nominal par value of \$1.00 per share.

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of Consultants on Tap, Inc.

ARTICLE V - REGISTERED OFFICE & AGENT

The street address of the initial registered office of this corporation is 1821-7 Parental Home Road, Jacksonville, FL 32216 and the name of the initial registered agent of this corporation at that address is Brandi A. Webb.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one director, initially. Thereafter, the number of directors may be either increased or decreased from time to time in the manner provided in the By-Laws. The name and address of the initial director of this corporation is:

NAME/ADDRESS/TITLE

Brandi A. Webb 1821-7 Parental Home Road, Jacksonville, FL 32216 (100% Ownership), President, Vice President, Secretary, Treasurer, Director, Registered Agent

ARTICLE VII - INCORPORATOR

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

Brandi A. Webb 1821-7 Parental Home Road, Jacksonville, FL 32216

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ARTICLE VIII - INDEMNIFICATION

The corporation shall have the power to indemnify all officers and directors and former officers and directors to the fullest extent permitted by law.

ARTICLE IX - AMENDMENT

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

ARTICLE X - CORPORATE EXISTENCE

The date of commencement of corporate existence shall be May 15, 2004.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 26th day of April, 2004

Brandi A. Webb, President

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Articles of Incorporation
of Consultants on Tap, Inc.

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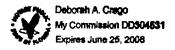
STATE OF FLORIDA COUNTY OF DUVAL

Before me, the undersigned authority, personally appeared, and produced current Florida Drivers license as identification, as well as personally known to me appeared Brandi A. Webb, President, and after being duly sworn, deposes and says that he is the person described as incorporator of these Articles of Incorporation, and that the information therein contained is true and correct.

Brandi A. Webb, President

Sworn to and subscribed before me this 26th day of April, 2004.

FLORIDA NOTARY PUBLIC, STATE OF FLORIDA



ACKNOWLEDGMENT

Having been named to accept service of process for the above stated corporation, at the place designed in this certificate, I hereby accept to act in this capacity and agree to comply with the provisions of the Florida statutes relative to keeping open said office.

Brandi A. Webb, President