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FLORIDA DIVISION OF CORPORATIONS
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TO: DIVISION OF CORPORATIONS
FROM: ACE INDUSTRIES, INC.
CONTACT: PAM FRIEDMAN
PHONE: (305)358-2571

FAX #: (850)922-4001
ACCT#: 070744001530
FAX #: (305)358-7832

NAME: ACCOUNTING & MANAGEMENT ASSOCIATES, INC.
AUDIT NUMBER.....H98000016230
DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.
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CERT. COPIES.....1

PAGES..... 1
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ARTICLES OF INCORPORATION

Article 1: Name of Corporation: ACCOUNTING & MANAGEMENT ASSOCIATES, INC.

Address of Corporation: 3400 TAMIAMI TRAIL NORTH, #202
NAPLES, FL 34103

Article 2: CAPITAL STOCK: The number of shares which the corporation has authorized to be outstanding at any one time is 100, with a par value of \$1.00.
(PAR VALUE IS NOT REQUIRED).

Article 3: REGISTERED AGENT: DIANA GURGES

REGISTERED OFFICE: 3400 TAMIAMI TRAIL NORTH, #202
NAPLES, FL 34103

* I am familiar with and hereby accept the duties and responsibilities as Registered Agent for said corporation.

08 / 31 / 98
Date



Signature of Registered Agent

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Article 4: The Board of Directors are: (Board of Directors is NOT REQUIRED).
First listed is President, second is Vice President, then Secretary/Treasurer.

1. DIANA GURGES, 3400 TAMIAMI TRAIL NORTH, #202, NAPLES, FL 34103
2. MICHAEL GURGES JR., 3400 TAMIAMI TRAIL NORTH, #202, NAPLES, FL 34103
- 3.

Article 5: The NAME and ADDRESS of the INCORPORATOR is:

DIANA GURGES

3400 TAMIAMI TRAIL NORTH, #202

NAPLES, FL 34103

In witness whereof, I have subscribed my name:



Signature of Incorporator

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Prepared by: Ace Industries, Inc., 54 NW 11th Street, Miami, FL 33136, (305) 358-2571