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99 JUL 16 AM 10:07
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCOUNT NO. : 072100000032
REFERENCE : 299457 7174781
AUTHORIZATION : *Patricia Pizzuti*
COST LIMIT : \$ 70.00

ORDER DATE : July 7, 1999
ORDER TIME : 11:13 AM
ORDER NO. : 299457-005
CUSTOMER NO: 7174781

CUSTOMER: Mr. John W. Howard
R & H CONSULTING SERVICES, INC
R & H CONSULTING SERVICES, INC
7004 Cypress Bridge Dr. North
Ponte Vedra Bea, FL 32082

RECEIVED
99 JUL 16 PM 4:44
SECRETARY OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

DOMESTIC FILING

NAME: GRENADIER, HOWARD &
ASSOCIATES, P.A.

EFFECTIVE DATE:

100002934161--6

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Tamara Odom

EXAMINER'S INITIALS: *PH 7/15/99*

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

GRENADIER, HOWARD & ASSOCIATES, P.A.

The undersigned incorporator hereby forms a corporation under Chapter 621 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

GRENADIER, HOWARD & ASSOCIATES, P.A.

The address of the principal office of this corporation shall be 4655 Salisbury Road, Suite #300, Jacksonville, Florida 32256, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage in every aspect of the business of rendering the same professional services to the public that an Accounting Firm, duly licensed under the laws of the State of Florida, is authorized to render. This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

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 \$1.00 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 4655 Salisbury Road, Suite 300, Jacksonville, Florida 32301, and the name of the initial registered agent of the corporation at that address is John W. Howard.

ARTICLE V. TERM OF EXISTENCE

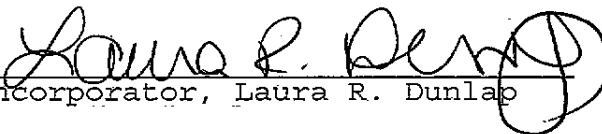
This corporation is to exist perpetually.

ARTICLE VI. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

The Company Corporation
1201 Hays Street
Tallahassee, Florida 32301

The undersigned incorporator has executed these Articles of Incorporation on July 16, 1999.


Incorporator, Laura R. Dunlap

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ACCEPTANCE OF REGISTERED AGENT
DESIGNATED IN THE ARTICLES OF INCORPORATION

John W. Howard, an individual residing in this state, having a business office identical with the registered office of the corporation named below, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation of:

GRENADIER, HOWARD & ASSOCIATES, P.A.

John W. Howard is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

By: 

Typed Name: John W. Howard