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McQuay & Co., CPAs, P.A.

CERTIFIED PUBLIC ACCOUNTANTS
Members: AICPA; FICPA

MJH

January 2, 2001

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Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

Dear Sir or Madame:

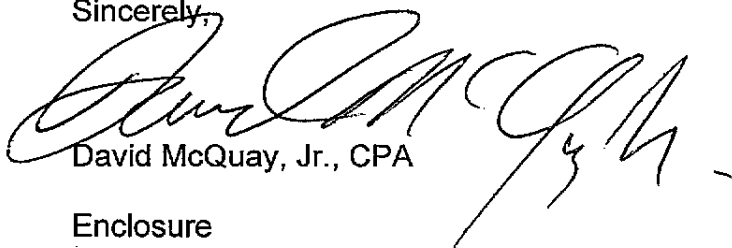
Enclosed are the originals and one copy of the Articles of Organization of **Canty & McQuay, CPAs, LLC** and the appointment of a registered agent for filing purposes.

Also enclosed is a check for \$155 to cover filing fees, registered agent filing fee, and cost of a certified copy of the Record. Please send a certified copy to me at the following address:

David McQuay, Jr.
110 N. Lincoln Avenue
Tampa, Florida 33609

Thank you for your prompt attention to this matter.

Sincerely,


David McQuay, Jr., CPA

Enclosure

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
01 JAN -4 PM 4:53

**ARTICLES OF ORGANIZATION
OF
Canty & McQuay, CPAs, L.L.C.**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
01 JAN -4 PM 4: 53

We the undersigned natural persons of the age of eighteen (18) years or more, acting as organizers of a limited liability company under the Florida Professional Service Corporation and Limited Liability Company Act, do hereby adopt the following Articles of Organization for such company:

ARTICLE 1

NAME

The name of the limited liability company is **Canty & McQuay, CPAs, L.L.C.** (the "Company").

ARTICLE 2

DURATION

The period of duration for the Company shall be thirty-five (35) years from the effective filing date of these Articles by the State of Florida.

ARTICLE 3

PURPOSE

The purpose for which the Company is organized is the transaction of any and all lawful business for which a limited liability company may be organized under Florida Statutes Chapter 608 Limited Liability Companies and Chapter 621 Florida Statutes, Professional Service Corporation and Limited Liability Company Act (the "Act").

ARTICLE 4

PRINCIPAL PLACE OF BUSINESS

The mailing address and the street address of the Company's principal place of business in Florida is:

Canty & McQuay, CPAs, L.L.C.
110 N. Lincoln Ave.
Tampa, Florida 33609-2908

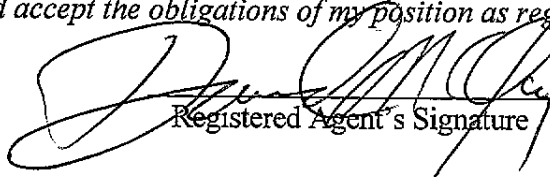
ARTICLE 5

REGISTERED AGENT, REGISTERED OFFICE, & REGISTERED AGENT'S SIGNATURE

The name of the Company's initial registered agent and the address of the Company's registered agent for service of process in Florida are:

Name: David McQuay, Jr.
Florida Street Address: 110 N. Lincoln Ave.
City, State and Zip: Tampa, Florida 33609-2908

Having been named as registered agent and to accept service of process for the above stated limited liability company 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 as provided for in Chapter 608, F. S.


Registered Agent's Signature

ARTICLE 6

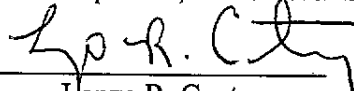
MANAGEMENT

The Company will have no managers. Management of the Company shall be reserved to the members, voting in proportion to their respective membership interests. The names and addresses of the initial members of the Company are as follows:

Lenzo R. Canty, CPA, P.A.

Member

(A Florida Corporation, EIN 59-3678242)



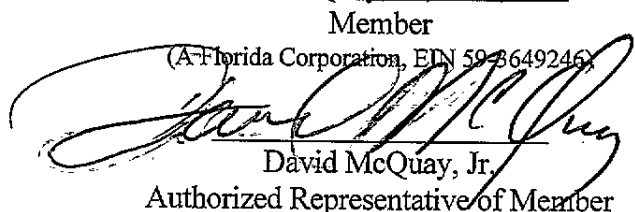
Lenzo R. Canty

Authorized Representative of Member

David McQuay, Jr., CPA, P.A.

Member

(A Florida Corporation, EIN 59-3649246)


David McQuay, Jr.
Authorized Representative of Member

ARTICLE 7

LESS THAN UNANIMOUS VOTE

Any action required by the Act or the Florida General Corporation Act to be taken at any annual or special meeting of members may be taken without a meeting, without prior notice, and without a vote, if a consent or consents in writing, setting forth the action so taken, shall be signed by the holder or holders of membership interests having not less than the minimum number of votes that would be necessary to take such action at a meeting at which the holders of all membership interests entitled to vote on the action were present and voted. Prompt notice of the taking of any action of the members without a meeting by less than unanimous written consent shall be given to those members who did not consent in writing to the action.

ARTICLE 8

PREEMPTIVE RIGHTS

Company members shall have the preemptive right to acquire any membership interest or security of any class that may at any time be issued, sold, or offered for sale by the Company.

ARTICLE 9

WAIVER ON LIMITATION OF LIABILITY

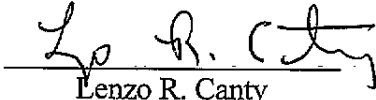
The Company and each member of the Company and its authorized representatives who have authority over the practice of public accountancy, have executed the waiver of limitation on liability approved by the Board which is set forth as follows:

The shareholders, officers, members, or partners of Canty & McQuay, CPAs, L.L.C., do jointly and severally covenant and agree that they will pay any award or judgement arising out of any claim the basis of which is grounded upon an allegation of negligence, incompetence, misconduct, fraud or deceit in the firm's or its owners', officers' or employees' practice of public accounting as soon as the same shall become payable regardless of any limitation on liability provided by Chapter 621 and Chapter 608, and Chapter 620 F.S. (1985).

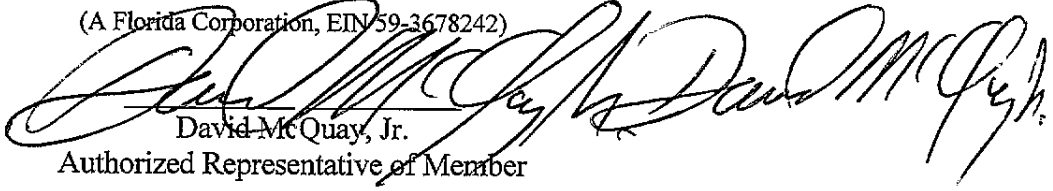
Any individual, who, subsequent to the date of this instrument, becomes an officer, member, or partner in Canty & McQuay, CPAs, L.L.C., shall immediately become a party to this waiver and be bound to the conditions thereof. Said officer, member, or partner shall execute an amended Waiver on Limitation of Liability, which shall become a part of the original Waiver on Limitation of Liability.

We the undersigned, officers, members, or partners in Canty & McQuay, CPAs, L.L.C., do hereunto set our hands and seals to certify our acceptance of the Waiver on Limitation of Liability dated 20th day of December, 2000.

Lenzo R. Canty, CPA, P.A.
Member
(A Florida Corporation, EIN 59-3678242)


Lenzo R. Canty
Authorized Representative of Member

David McQuay, Jr., CPA, P.A.
Member
(A Florida Corporation, EIN 59-3678242)


David McQuay, Jr.
Authorized Representative of Member

ARTICLE 10.

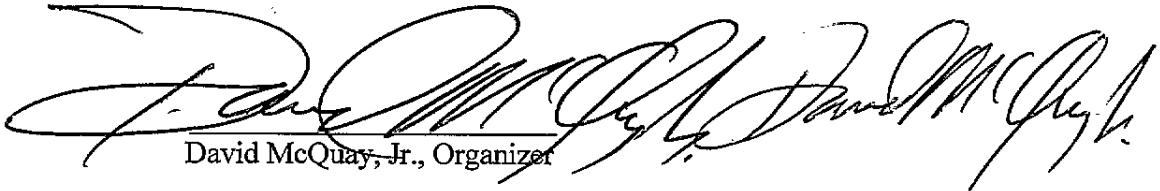
ORGANIZER

The name and address of the organizer of the Company who, by signature hereto, disclaims any and all interest in this Company, is:

David McQuay, Jr.
110 N. Lincoln Ave
Tampa, Florida 33609-2908

In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND THIS 20th DAY OF December 2000.

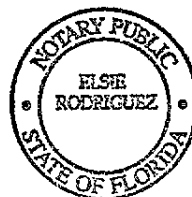

David McQuay, Jr., Organizer

STATE OF FLORIDA
COUNTY OF Hillsborough

Before me a Notary Public authorized to take acknowledgements in the state and county set forth above, personally appeared David McQuay, Jr and Lenzo R. Canty. Known to me and by me to be the persons who executed the foregoing Articles of Incorporation, and they acknowledged before me that they executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the state
and county aforesaid this 2 day of JANUARY, 2000. 2001

Else Rodriguez
Notary Public



OFFICIAL NOTARY SEAL
COMMISSION NO. CC836019
MY COMMISSION EXP. MAY 16, 2002