ALAN C. JENSEN
Attorney at Law

935 North Third Street
Post Office Box 50457
Jacksonville Beach, Florida 32240-0457

Telephone (904) 246-2510 **Facsimile (904) 246-9960**

P00000044104

April 27, 2000

300003233818--0
-05/01/00--01150--012
****122.50 *****78.75

FILED
00 MAY -1 PM 4:25
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Corporate Records Bureau
Division of Corporations
Department of State
Post Office Box 6327
Tallahassee, Florida 32301

RE: **ACCOUNTING CONCEPTS OF NORTH FLORIDA, INC.**

Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation for **ACCOUNTING CONCEPTS OF NORTH FLORIDA, INC.** I also enclose my trust account check in the amount of $122.50 in payment of the filing fee for same. Upon filing the Articles of Incorporation, please return the certified copy to me.

Thank you for your assistance. If you have any questions or require anything further, please do not hesitate to contact me.

Very truly yours,

ALAN C. JENSEN

Enclosures

ACJ/sky

CC
5-2-00

FILED
00 MAY -1 PM 4:25
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

ACCOUNTING CONCEPTS OF NORTH FLORIDA, INC.

The undersigned, for the purpose of forming a corporation for profit under the laws of the State of Florida, hereby adopt the following Articles of Incorporation:

ARTICLE I. CORPORATE NAME

The name of this corporation is: **ACCOUNTING CONCEPTS OF NORTH FLORIDA, INC.**

ARTICLE II. NATURE OF BUSINESS

1. The general nature of the business to be transacted by this corporation is:

(a) The transaction of any or all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes;

(b) To sue and be sued, complain and defend its corporate name in all actions or proceedings;

(c) To have a corporate seal, which may be altered at pleasure, and to use same by causing it, or a facsimile thereof, to be impressed, affixed or in any other manner reproduced.

(d) To purchase, take, receive, lease or otherwise acquire, own, hold, improve, use and otherwise deal in and with real or personal property or any interest therein, wherever situated;

(e) To sell, convey, mortgage, pledge, create a security interest in, lease, exchange, transfer and otherwise dispose of all or any part of its property assets;

(f) To lend money to and use its credit to assist its officers and employees in accordance with Section 607.141;

(g) To purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge, or otherwise dispose of, and otherwise use and deal in and with shares or other interests in or obligations of other domestic or foreign corporations, associations, partnerships or individuals, or direct or indirect obligations of the United States or any other government, state, territory, governmental district, or municipality or of any instrumentality thereof;

(h) To make contracts and guarantees and to incur liabilities or borrow money at such rates of interest as the corporation may determine, issue its notes, bonds and other obligations, and to secure any of its obligations by mortgage or pledge of all or any of its property, franchises, and income;

(i) To conduct its business, carry on its operations and have offices and exercise the powers granted by this act within or without this state;

(j) To elect or appoint officers and agents of the corporation and define their duties and fix their compensation;

(k) To make and alter bylaws, not inconsistent with its Articles of Incorporation or with the laws of this state, for the administration and regulation of the affairs of the corporation;

(l) To make donations for the public welfare or for charitable, scientific or educational purposes;

(m) To transact any lawful business which the board of directors shall find will be in aid of governmental policy;

(n) To pay pensions and establish and carry out pension plans, profit sharing plans, stock bonus plan, stock option plans, retirement plans, benefit plans and other incentive and compensation plans for any or all of its directors, officers and employees of its subsidiaries;

(o) To provide insurance for its benefit on the life of any of its directors, officers or employees, or on the life of any shareholder for the purpose of acquiring at his death shares of its stock owned by the shareholder or by the spouse or children of the shareholder;

(p) To be a promoter, incorporator, general partner, limited partner, member, associate or manager of any corporation, partnership, limited partnership, joint venture, trust or other enterprise;

(q) To have and exercise all powers necessary or convenient to effect its purposes; and

(r) To enjoy all the powers now or hereafter conferred upon corporations by the statutes and laws of the State of Florida.

2. The foregoing shall be construed as both objects and powers. The enumeration of specific powers and purposes is not intended to restrict or limit in any way the powers or purposes of this corporation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock which this corporation is authorized to have outstanding at any one time is 10,000 shares of common stock, with a par value of $1.00 per share.

ARTICLE IV. INITIAL CAPITAL

The amount of capital with which this corporation will begin business is Five Hundred and 00/100 Dollars ($500.00).

ARTICLE V. TERM

This corporation shall have perpetual existence.

ARTICLE VI. ADDRESS

The post office address of the principal office of this corporation in the State of Florida is 2038 Cherokee Drive, Neptune Beach, FL 32266.

The Board of Directors may from time to time move the offices to any other place in the State of Florida.

ARTICLE VII. DIRECTORS

This corporation shall have one (1) director initially. The number of directors may be increased or diminished from time to time in the manner provided in the Bylaws but shall never be less than one.

ARTICLE VIII. INITIAL DIRECTOR

The name and address of the initial director of the corporation is as follows:

CYNTHIA DUNBAR, 2038 Cherokee Drive, Neptune Beach, FL 32266

ARTICLE IX. SUBSCRIBER

The name and post office address of the subscriber of these Articles of Incorporation is CYNTHIA DUNBAR, 2038 Cherokee Drive, Neptune Beach, FL 32266.

ARTICLE X. MISCELLANEOUS

1. This corporation reserves the right to amend or repeal any provisions contained in these articles and any right conferred upon the stockholders is subject to this reservation.

2. The initial Bylaws of this corporation shall be adopted by the directors. The Bylaws may be amended from time to time by either the stockholders or the directors, but the directors may not alter or amend any Bylaw adopted by the stockholders.

3. Ownership of stock shall not be required to make any person eligible to hold office either as an officer or director of this corporation.

4. The stockholders may, by bylaw provision or by stockholders' agreement, recorded in the minute book, impose such restrictions of the sale, transfer or encumbrance of the stock of this corporation as they may see fit.

5. Any subscriber or stockholder present at any meeting, either in person or by proxy, and any director present in person at any meeting of the Board of Directors, shall conclusively be deemed to have received proper notice of said meeting unless he shall make objection at such meeting to any defect or insufficiency of notice.

6. Any contract or other transaction between the corporation and one or more of its directors, or between the corporation and any firm of which one or more of its directors are members or employees, or in which they are interested, or between the corporation and any corporation or association of which one or more it its directors are stockholders, members, directors, officers, or employees, or in which they are interested shall be valid for all purposes, notwithstanding the presence of such director or directors at the meeting of the Board of Directors of the corporation which acts upon, or in reference to, such contract or transaction, and notwithstanding his or their participation in such action, if the fact of such interest shall be disclosed or known to the Board of Directors and the Board shall, nevertheless, authorize, approve and ratify such contract or transactions by a vote of the majority of the directors present, such interested director or directors to be counted in determining whether a quorum is present, but not to be counted in calculating the majority necessary to carry such vote. This action shall not be construed to invalidate any contract or transaction that could otherwise be valid under the common and statutory law applicable thereto.

7. The Board of Directors is hereby specifically authorized to make provision for reasonable compensation to its members for their services as directors, and to fix the basis and conditions upon which such compensation shall be paid. Any director of the corporation may also serve the corporation in any other capacity and receive compensation therefore in any form.

ARTICLE XI. REGISTERED OFFICE AND REGISTERED AGENT

CYNTHIA DUNBAR is hereby designated as Registered Agent of ACCOUNTING CONCEPTS OF NORTH FLORIDA, INC., with the Registered Office located at 2038 Cherokee Drive, Neptune Beach, FL 32266.

ARTICLE XII. INDEMNIFICATION

This corporation shall indemnify its officers, directors and authorized agents for all liabilities incurred directly, indirectly or incidentally to services performed for the corporation, to the fullest extent permitted under Florida law existing now or hereinafter enacted.

IN WITNESS WHEREOF, I have subscribed my hand and seal this 24 day of April, 2000.

CYNTHIA DUNBAR

STATE OF FLORIDA

COUNTY OF DUVAL

The foregoing instrument was acknowledged before me this 24th day of April, 2000, by **CYNTHIA DUNBAR**, who is personally known to me or who has produced N/A as identification, and who did take an oath.

Printed name: Sandra K. Clemons
NOTARY PUBLIC, State of Florida
at Large
My commission expires:

Sandra K. Clemons
MY COMMISSION EXPIRES
APRIL 17, 2001
#CC 616945
Bonded thru
Troy Fain-Insurance
NOTARY PUBLIC, STATE OF FLORIDA

CERTIFICATE DESIGNATING PLACE OF BUSINESS OF DOMICILE FOR SERVICE OF PROCESS WITHIN THIS STATE, AND NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

Pursuant to Chapter 48, Florida Statutes, the following is submitted, to-wit:

ACCOUNTING CONCEPTS OF NORTH FLORIDA, INC., desiring to organize under the laws of the State of Florida, with its principal office, as indicated in the Articles of Incorporation, in Jacksonville, Florida, has named **CYNTHIA DUNBAR**, 2038 Cherokee Drive, Neptune Beach, FL 32266, as its agent to accept service of process within this state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above named corporation in this certificate, I hereby accept to act in this capacity and agree to comply with the provision of Chapter 48 relative to keeping open said office.

Cynthia Dunbar
CYNTHIA DUNBAR

FILED
00 MAY -1 PM 4:25
SECRETARY OF STATE
TALLAHASSEE, FLORIDA