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ACCOUNT NO. : 072100000032

REFERENCE : 798590 7221842

AUTHORIZATION : *Patricia Pigato*

COST LIMIT : \$ 70.00

ORDER DATE : August 15, 2000

ORDER TIME : 12:59 PM

ORDER NO. : 798590-005

CUSTOMER NO: 7221842

CUSTOMER: Ms. Judy A. Ferguson
Ms. Judy A. Ferguson

Po Box 50336

Sarasota, FL 34232

500003358435--5

DOMESTIC FILING

NAME: THREE SISTERS ACCOUNTING
SOLUTIONS, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX PLAIN STAMPED COPY

CONTACT PERSON: Norma Hull - EXT. 1115

EXAMINER'S INITIALS:

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DIVISION OF CORPORATIONS
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DIVISION OF CORPORATIONS

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ARTICLES OF INCORPORATION
OF

THREE SISTERS ACCOUNTING SOLUTIONS, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

THREE SISTERS ACCOUNTING SOLUTIONS, INC.

The address of the principal office of this corporation shall be 6608 Hunter Comb Crossing, University Park, Florida 34201, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

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 1,500 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 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have three Directors, initially. The names and addresses of the initial members of the Board of Directors are:

Judy Ann Ferguson Dir.	6608 Hunter Comb Crossing University Park, Florida 34201
Carol Lee Baker Dir.	204 62nd Street Northwest Bradenton, Florida 34209
Jean Baker Dir.	PO Box 3166 Sarasota, Florida 34230

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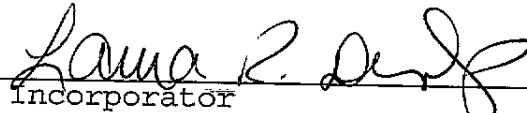
ARTICLE VII. INCORPORATOR

00 AUG 15 PM 4:52

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

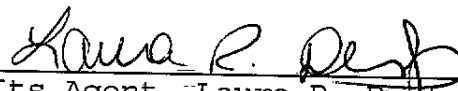
The Company Corporation
1013 Centre Road
Wilmington, Delaware 19805

The undersigned incorporator has executed these Articles of Incorporation on August 15, 2000.


Incorporator
Its Agent, Laura R. Dunlap

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

By: 
Its Agent, Laura R. Dunlap
Authorized Service Representative
Corporation Service Company

njh