

H00000080490

Florida Department of State
Division of Corporations
Public Access System
Katherine Harris, Secretary of State

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((H00000044781 3)))

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To:

Division of Corporations
Fax Number : (850) 922-4001

From:

Account Name : EMPIRE CORPORATE KIT COMPANY
Account Number : 072450003255
Phone : (305) 541-3694
Fax Number : (305) 541-3770

FLORIDA PROFIT CORPORATION OR P.A.

ACCOUNTANTS' CONTINUING EDUCATION, INC.

Certificate of Status	0
Certified Copy	1
Page Count	045
Estimated Charge	\$78.75

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 AUG 25 AM 9:18

B. McKnight AUG 25 2000

8/24/00 5:39 PM

H00000044781

ARTICLES OF INCORPORATION
OF
ACCOUNTANTS' CONTINUING EDUCATION, INC.

Article I - Name

The name of the corporation is: Accountants' Continuing Education, Inc.

Article II - Duration

This corporation shall have perpetual existence.

Article III - Purpose

This corporation is organized for the purpose of transacting any and all lawful business.

Article IV - Capital Stock

This corporation is authorized to issue 500 shares of common stock at \$ 1.00 par value.

Article V - Principal Office and Agent

The street address of the corporation's initial principal office and the name of the initial registered agent at such address are as follows:

Edward J. Siler
2565 Sands Way
Cooper City, FL 33026

Article VI - Initial Board of Directors

This corporation shall have one (1) director initially. The number of directors may be increased from time to time by the By-Laws but shall never be less than one (1).

Edward J. Siler
2565 Sands Way
Cooper City, FL 33026

S.K. Peterson
Siler & Yaffe CPA
2419 Hollywood Blvd.
Hollywood, FL 33020

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 AUG 25 AM 9:10

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Article VII - Incorporator

The name and address of the person signing these articles is:

Edward J. Siler
2565 Sands Way
Cooper City, FL 33026

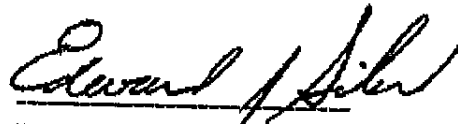
Article VIII - Indemnification

The corporation shall indemnify any officer or director or any former officer or director to the full extent permitted by law.

Article IX - Amendment

This corporation reserves the right to amend or repeal any provisions contained in these articles of incorporation, or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

In witness whereof, the undersigned subscriber has executed these articles of incorporation on this 24th day of August, 2000.


Edward J. Siler

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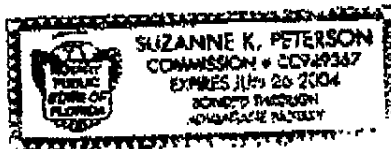
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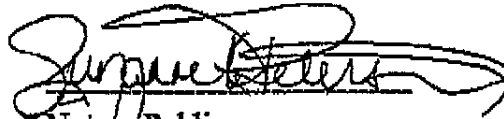
STATE OF: FLORIDA }
COUNTY OF: BROWARD }

BEFORE ME, a notary public authorized to take acknowledgments in the State and County met forth above personally appeared Edward J. Siler known to me and known by me to be the person who has executed the foregoing Articles of Incorporation and he acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the state and county last aforesaid this 24th of August, 2000.

My Commission Expires:




Notary Public
State of Florida at Large

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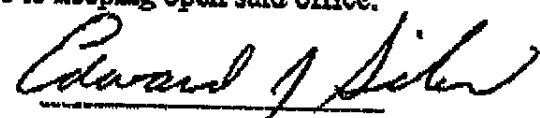
CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE NAMING AGENT UPON WHOM
SERVICE MAY BE SERVED

Pursuant to Chapter 607.34 Florida Statutes, the following is submitted:

First-That ACCOUNTANTS' CONTINUING EDUCATION, INC. desiring to organize under the laws of the State of FLORIDA with its principal office, as indicated in the articles of incorporation at the city of COOPER CITY, County of BROWARD, State of FLORIDA, has named EDWARD J. SILER located at 2565 SANDS WAY, COOPER CITY, FL 33026 as its agent to accept service of process within this state.

ACKNOWLEDGEMENT:

Having been named to accept service of process for the above-stated corporation, at the place designated in this certificate. I hereby accept to act in this capacity, and agree to comply with the provisions of said act relative to keeping open said office.


EDWARD J. SILER

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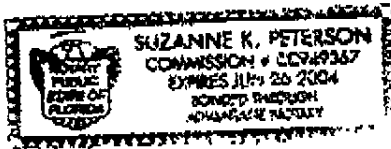
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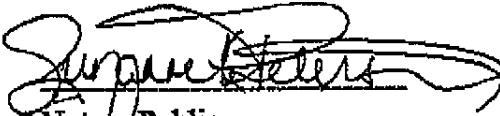
STATE OF: FLORIDA }
COUNTY OF: BROWARD }

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