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SUPLEE & SHEA, P.A. CERTIFIED PUBLIC ACCOUNTANTS

T. Raymond Suplee, CPA Norman J. Shea, III, CPA Thomas R. Cramer, CPA Joseph E. Rocklein, III. (PA

September 18, 2000

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

200003400372---1 -09/21/00--01040--015 *****78.75 ******78.75

Dear Sir or Madam:

Enclosed please find Articles of Incorporation and check # 351 to cover the fee in the amount of \$78.75 for the filing of the following new Florida corporation:

ACCOUNTING MADE EASY, INC.

Please return the filed corporate papers to:

Nancy P. Wilson 800 S. Osprey Avenue Sarasota, FL 34236-7834

Thank you for your cooperation in this matter.

Sincerely,

Norman J. Shea, III, CPA

NJS/nw

Enclosures

OD SEP 21 AM /: 33
SECRETARY OF STATE

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SECRETARY OF STATE TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

ACCOUNTING MADE EASY, INC.

The Undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be: ACCOUNTING MADE EASY, INC.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities of 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 Five Hundred (500) shares of common stock, having a One and 00/100 Dollar (\$1.00) par value.

ARTICLE IV. ADDRESS

The street address of the Corporation is 6116 - 43RD STREET, WEST, #106D, BRADENTON, FL 34210. The street address of the initial registered office of the corporation shall be 6116 - 43RD STREET, WEST, #106D, BRADENTON, FL 34210 and the name of the initial registered agent of the corporation at that address is NANCY P. KLINGER.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. SPECIAL PROVISION

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the Regulations issued thereunder. Such action as are necessary will be taken by the appropriate officers to accomplish this compliance.

ARTICLE VII. DIRECTORS AND OFFICERS

This corporation shall have no Directors or Officers, initially. The affairs of

the corporation will be managed by the shareholders until such time as Directors are designated as provided by the By-Laws.

ARTICLE VIII. SUBSCRIBER

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

NANCY P. KLINGER 6116 - 43RD STREET, WEST, #106D BRADENTON, FL 34210

IN WITNESS WHEREOF, The undersigned has hereunto set his hand and seal on the 19th day of _______, 2000.

STATE OF FLORIDA COUNTY OF SARASOTA

> I am a Notary Public in and for the State of Florida and my commission expires



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

The following is submitted in compliance with chapter 48.091 Florida Statutes.

ACCOUNTING MADE EASY, INC., a corporation organized under the laws of the State of Florida, with its principal office at 6116 - 43RD STREET, WEST, #106D, BRADENTON, FL 34210 has named NANCY P. KLINGER, located at 6116 - 43RD STREET, WEST, #106D, BRADENTON, FL 34210, as its registered agent at said initial registered office, to accept service of process within this State.

NANCY P. KLINGER, Subscriber

Having been named to accept service of process for the above corporation, at the place designated in this Certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

VANCY P. KLINGER, Registered Agent