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September 20, 2000

Department of State
Bureau of Corporate Records
P.O. Box 6327
Tallahassee, FL 32314

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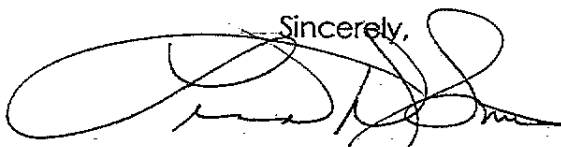
In Ref.: LDS ACCOUNTING SERVICES, INC.

Dear Sir:

There are enclosed the original and one copy of Articles of Incorporation for the above new corporation together with a check for filing as follows:

Filing Fee	\$35.00
Registered Agent Designation	<u>35.00</u>
Total	\$70.00

Please process these Articles at your earliest convenience and return the letter of Incorporation as soon as possible. Also, please stamp the enclosed copy and return.

Sincerely,


Linda D. Smith

FILED
00 SEP 25 PM 3:36
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T BROWN SEP 27 2000

ARTICLES OF INCORPORATION

OF

LDS ACCOUNTING SERVICES, INC.

FILED
00 SEP 25 PM 3:36
SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation:

Article 1. Name. The name of the Corporation is:

LDS ACCOUNTING SERVICES, INC.

Article 2. Duration. The duration of the Corporation is perpetual.

Article 3. Purpose. The general purposes for which the Corporation is organized are the following:

A. To engage in and transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act. No other purpose limits this general purpose in any way.

B. To do such other things as are incidental to the purposes of the Corporation or necessary or desirable in order to accomplish them.

Article 4. Capital Stock. The aggregate number of shares which the Corporation is authorized to issue is one hundred (100) shares of common stock. Such shares shall be of a single class and shall have no par value.

Article 5. Initial Registered Agent and Principal Office.
The name of the initial Registered Agent is:

Linda D. Smith

and the street address of the initial Registered Office and the Principal Office of the Corporation is:

1956 Magnolia Circle
Tavares, Florida 32776

Article 6. Initial Board of Directors. The number of Directors constituting the initial Board of Directors is one (1). The number of Directors may be increased or decreased from time to time in accordance with the Bylaws but shall never be less than one. The names and addresses of the initial Directors of the Corporation are as follows:

Linda D. Smith	1956 Magnolia Circle Tavares, Florida 32776
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Article 7. Incorporators. The names and addresses of the Incorporators are as follows:

Linda D. Smith	1956 Magnolia Circle Tavares, Florida 32776
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Article 8. Amendment. The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them and any right conferred upon the Shareholder is subject to this reservation.

Article 9. Indemnification. The Corporation shall indemnify each Officer and Director, including former Officers and Directors, to the full extent permitted by law.

Article 10. Preemptive Rights. Each Shareholder of the Corporation shall have the right to purchase, subscribe for, or receive a right or rights to purchase or subscribe for, at the price for which it is offered to other, that Shareholder's pro rata portion of the following:

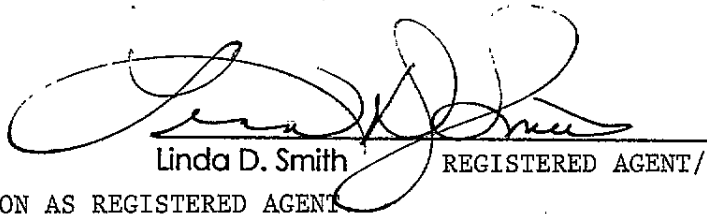
A. Any stock of any class that the Corporation may issue or sell, whether or not exchangeable for any stock of the Corporation of any class or classes, and whether or not of unissued shares authorized by the Articles of Incorporation as originally filed or by any amendment thereof or out of shares of stock of the Corporation acquired by it after the issuance thereof, and whether issued for cash or other consideration; or

B. Any obligation that the Corporation may issue or sell which is convertible into or exchangeable for any stock of the Corporation of any class or classes, or to which is attached or pertinent any warrant or warrants or other instruments conferring on the holder the right to subscribe for or purchase from the Corporation any shares of its stock of any class or classes.

This right shall be deemed waived by any Shareholder who does not exercise it and pay for the shares preempted within thirty (30) days after receipt of written notice from the Corporation stating the price, terms and conditions of the issue of shares and inviting the Shareholder to exercise this preemptive right. This right may also be waived by a written waiver signed by the Shareholder.

Article 11. Bylaws. The power to adopt, alter, amend and repeal the Bylaws shall be vested in the Board of Directors, but all alterations, amendments and repeals of the Bylaws must be approved by a majority of the Shareholders.

IN WITNESS WHEREOF, the undersigned has signed these Articles of Incorporation on this 20th day of September 2000.


Linda D. Smith

REGISTERED AGENT/INCORPORATOR

I ACCEPT THE DESIGNATION AS REGISTERED AGENT

STATE OF FLORIDA

COUNTY OF LAKE

FILED
00 SEP 25 PM 3:36
SECRETARY OF STATE
TALLAHASSEE FLORIDA

The foregoing instrument was acknowledged before me this 21st day of September, 2000, by LINDA D. SMITH, who personally appeared before me and is personally know to me.



Print Name: Doris C. Jones
Notary Public, State of Florida

Notary Stamp:

