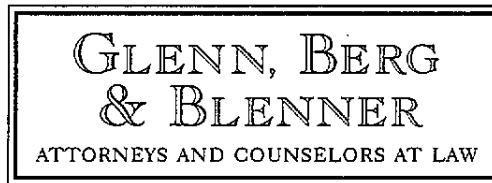


- BARRY M. GLENN
- PAUL E. BERG
- WALTER W. BLENNER



2708 Alternate 19 N., Suite 701  
Palm Harbor, Florida 34683  
Telephone: (727) 786-5866  
Fax: (727) 784-3263

• Also Admitted in Colorado

REPLY TO PALM HARBOR

January 9, 2001

*P01000004719*

Secretary of State-Div. of Corp.  
Corporate Records Bureau  
P.O. Box 6327  
Tallahassee, FL 32314

FILED  
01 JAN 10 AM 9:42  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Re: INCORPORATION OF **ACCOUNTING DIVERSIFICATIONS, INC.**

Dear Sir or Madam:

Enclosed herein, please find an original Articles of Incorporation of the above referenced corporation, as well as a copy of the Articles of Incorporation for return to our office.

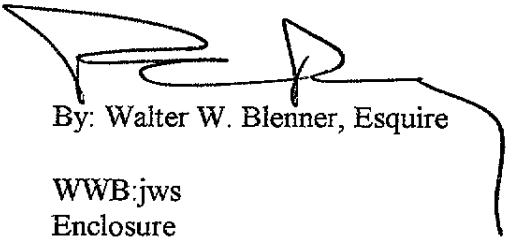
We are also enclosing our law firm check in the amount of \$78.75 to cover the cost of filing these Articles.

If you have any further questions or comments, please do not hesitate to contact me directly.

Very truly yours,

**GLENN, BERG & BLENNER**

200003531532--2  
-01/10/01--01071--005  
\*\*\*\*\*78.75 \*\*\*\*\*78.75

By:  Walter W. Blenner, Esquire

WWB:jws  
Enclosure

cc: Michael E. Lewis

FILED  
01 JAN 10 AM 9:42  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**ARTICLE OF INCORPORATION**  
**OF**  
**ACCOUNTING DIVERSIFICATIONS, INC.**

The undersigned subscriber(s) to these Articles of Incorporation, competent to contract, hereby form(s) a Corporation under the laws of the State of Florida.

***ARTICLE I-NAME***

The name of this Corporation is ACCOUNTING DIVERSIFICATIONS, INC.

***ARTICLE II-NATURE OF BUSINESS***

The nature of the business and the objects and purposes to be transacted, promoted and carried on are to do any and all of the things herein mentioned as fully and to the same extent as natural persons might or could do.

1. To own, operate, manage, provide and otherwise be involved in all aspects of accounting and investment, and any and all other lawful business as may be conducted in the State of Florida.
2. To take, buy, purchase, sell, exchange, hire, lease, or otherwise acquire real estate and property, either improved or unimproved, and any interest or right therein and tangible and intangible personal property, and to hold, own, control, manage, and develop same.
3. To purchase or otherwise acquire real and personal property of any and all kinds that may be lawfully acquired and held by a business Corporation and in particular land, leaseholds,

shares of stock, mortgages, bonds and other securities.

4. To erect, construct, maintain, improve, rebuild, alter, manage and control, either directly or through ownership of stock in any Corporation, any and all kinds of buildings, dwellings, stores, offices or other structures or erections.

5. To sell, manage, improve, develop, assign, transfer, convey, lease, pledge or otherwise alienate or dispose of and to mortgage or otherwise encumber land, buildings, real property, chattels real or other property of the company, real and personal.

6. To issue debentures, bonds or other evidence of indebtedness secured by mortgages upon property of this company or otherwise, and to sell the same, borrow money, make and issue its promissory notes, bonds or other evidence of indebtedness, whether secured by mortgage, pledge or otherwise.

7. To purchase, acquire, hold, sell, assign, transfer, mortgage, pledge and otherwise dispose of the shares of capital stock, bonds, debentures, or other evidence of indebtedness of any Corporations, domestic or foreign, and while the holder thereof, to exercise all the rights and privileges of ownership, including the right to vote thereon, and to issue in exchange therefor its own stock, bonds and other obligations.

8. To carry on any business whatsoever which the Corporation may deem proper or convenient in connection with any of the foregoing purposes or otherwise, or which may be calculated directly or indirectly to promote the interest of the Corporation or to enhance the value of its property.

9. To purchase, hold, sell, and issue the shares of its own capital stock.

10. To conduct its business in the State of Florida, in other states, in the District of Columbia, in the territories and colonies of the United States and foreign countries and to exercise

all the powers conferred by the laws of the State of Florida upon Corporations formed under the Act pursuant to and under which this Corporation is formed.

11. To do such other things as are incidental to the foregoing or necessary or desirable in order to accomplish the foregoing.

12. The intention is that none of the objects and powers as herein above set forth, except where otherwise specified in the Article, shall be in anywise limited or restricted by reference to or inference from the terms of any other objects, powers or clauses of this Article, or any other Articles, but that the objects and powers specified in each of the clauses of this Article shall be regarded as independent objects and powers.

### ***ARTICLE III-CAPITAL STOCK***

The aggregate number of shares of stock that is authorized to be issued is 7,000 shares of common stock. Such shares shall be of a single class, and shall have a par value of one dollar (\$1.00) per share.

### ***ARTICLE IV-DURATION OF EXISTENCE***

This Corporation is to have perpetual existence.

### ***ARTICLE V-ADDRESS***

The street address of the initial principle office of the Corporation in the State of Florida shall be 1401 Court Street, Clearwater, Florida, 33756. The registered agent shall be PAUL E. BERG, whose address is 2708 Alternate 19 North, Suite 701, Palm Harbor, Florida, 34683. The Corporation may have and establish offices, conduct business and promote its objectives within

any part of the State of Florida, or in any state, District of Columbia, and territories and colonies of the United States and in foreign countries, as the directors may designate.

#### ***ARTICLE VI-DIRECTORS***

The management and control of this Corporation shall be vested in a Board of Directors of not less than one (1) Director. Attendance by a majority of the directors at any meeting shall constitute a quorum. A majority of those directors present at any meeting must vote in favor of any motion, resolution or action taken in order that same become effective and be the act and deed of the Corporation. The Board of Directors shall be elected by the shareholders of the Corporation. The names and street addresses of the members of the Board of Directors, who, subject to the provisions of the Certificate of Incorporation, By-Laws, and the laws of the State of Florida, shall hold office for the first year of existence of the Corporation or until their successors are elected and have qualified are as follows:

<b><i>NAME</i></b>	<b><i>ADDRESS</i></b>
MICHAEL E. LEWIS	1410 Court Street Clearwater, FL 33756

#### ***ARTICLE VII-OFFICERS***

The officers of the Corporation shall be a President and a Secretary/Treasurer, and shall be chosen by the Board of Directors. The Board of Directors may also, from time to time, provide for and elect all other officers or committees which may seem expedient to the Board. The officers who are to hold offices for the first year of existence of the Corporation or until their successors are elected and have qualified are as follow:

<i>NAME</i>	<i>ADDRESS</i>
MICHAEL E. LEWIS	1401 Court Street Clearwater, FL 33756

***ARTICLE VIII-SUBSCRIBERS***

The names and street addresses of the subscribers of this Corporation are as follows:

<i>NAME</i>	<i>ADDRESS</i>
MICHAEL E. LEWIS	1401 Court Street Clearwater, FL 33756
CHRISTOPHER M. LEWIS	1401 Court Street Clearwater, FL 33756

***ARTICLE IX-SEAL***

The seal of the Corporation shall be a circular impression with the name "ACCOUNTING DIVERSIFICATIONS, INC." around the border and "Florida Seal, 2001" in the center.

IN WITNESS WHEREOF, the undersigned, as the incorporator of the above-named Corporation, does hereby subscribe my name and acknowledge the execution of the same on this \_\_\_\_ day of January, 2001.

  
\_\_\_\_\_  
MICHAEL E. LEWIS

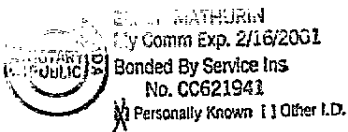
STATE OF FLORIDA )

COUNTY OF PINELLAS )

BEFORE ME, personally appeared MICHAEL E. LEWIS to me well known and known

to me to be the person described in and who executed the foregoing Article of Incorporation for "ACCOUNTING DIVERSIFICATIONS, INC." and who acknowledged to and before me that he executed said instrument for the purposes therein expressed.

WITNESS my hand and official seal, this the 9 day of January, 2001, in the aforesaid County and State.



Emily Mathurin  
Notary Public Emily Mathurin  
My commission expires: 2-16-2001

**ACKNOWLEDGMENT OF REGISTERED AGENT**

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

PAUL E. BERG, ESQUIRE

FILED  
01 JAN 10 AM 9:42  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA