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C&C Tax & Accounting

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

4543 Wesconnett Blvd.
Jacksonville, FL 32210
904-771-0262

February 16, 2001

Department of State
Division Of Corporations
P.O. BOX 6327
Tallahassee, FL 32314

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RE: Articles of Incorporation

Dear Sir:

Please find enclosed the original and 1 copy of the Articles of Incorporation for C&C Tax & Accounting, Inc.. If you have any questions, please contact me at 904-771-0262.

Regards

John Davis
C&C Tax & Accounting
4543 Wesconnett Blvd.
Jacksonville, FL 32210
904-771-0262

*Done 2/20/01
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ARTICLES OF INCORPORATION
OF
C&C Tax & Accounting, Inc.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned incorporator's, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I. NAME

The name of the Corporation shall be: **C&C Tax & Accounting, Inc.**

ARTICLE II. PRINCIPAL OFFICE

Its principal place of business and mailing address of this corporation shall be:

4543 Wesconnett Blvd.
Jacksonville, FL 32210

ARTICLE III. SHARES

The number of shares that this corporation is authorized to have outstanding at any one time is:

500 shares having a par value of one dollar (\$1.00) per share.

ARTICLE IV. INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

John D. Davis
4543 Wesconnett Blvd.
Jacksonville, FL 32210

ARTICLE V. INCORPORATOR(S)

The name and address of the incorporator(s) to these Articles of Incorporation are:

John D. Davis
4735 Lexington Avenue
Jacksonville, FL 32210

ARTICLE VI. LIABILITY OF STOCKHOLDERS

The private property of the stockholders shall not be subject to the payment of corporate debts.

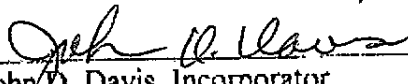
ARTICLE VII. EFFECTIVE DATE

Pursuant to Section 607.0123 of the Florida Statutes, the effective date of this document shall be February 16, 2001.

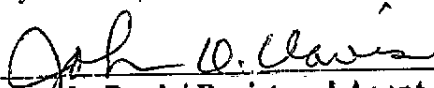
ARTICLE VIII. AMENDMENTS

This corporation reserves the right to amend, alter, change or repeal any provisions contained in these Articles of Incorporation or any amendment hereto and any right conferred upon a shareholder is subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator(s) has executed these Articles of Incorporation, this 16 day of February, 2001.


John D. Davis, Incorporator

Having been named as registered agent and to accept service of process for the above stated corporation at the place of designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent


John D. Davis/ Registered Agent

2/16/01
Date