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TAMPA, FLORIDA 33602  
(813) 273-4200 FAX (813) 273-4396

625 COURT STREET  
P. O. BOX 1669 (ZIP 33757)  
CLEARWATER, FLORIDA 33756  
(727) 441-8966 FAX (727) 442-8470

IN REPLY REFER TO:

March 21, 2001

Lakeland Office

Secretary of State, Division of Corporations  
Post Office Box 6327  
Tallahassee, Florida 32314

800003910908--9  
-03/27/01--01007--012  
\*\*\*\*\*70.00 \*\*\*\*\*70.00

Re: Articles of Incorporation - Accredited Accounting & Tax Services, Inc.

Dear Sir or Madam:

Enclosed for filing please find the executed original Articles of Incorporation with the Certificate Designating Resident Agent attached. Further enclosed is a check in the amount of \$70.00 representing your fee for this service. It would be appreciated if you would furnish us with confirmation of filing.

Please contact this office if there are any questions regarding the filing of this corporation. Thank you for your assistance with this matter.

Sincerely,

  
Peter J. Munson

PJM/lac

Enclosures

FILED  
2001 MAR 26 AM 9:46  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

ga 3/29/01

ARTICLES OF INCORPORATION

OF

ACCREDITED ACCOUNTING & TAX SERVICES, INC.

FILED

2001 MAR 26 AM 9:46

SECRETARY OF STATE  
TALLAHASSEE FLORIDA

The undersigned hereby adopts the following Articles of Incorporation for the purpose of forming a corporation under the laws of the State of Florida:

ARTICLE I - Name

The name of the corporation is ACCREDITED ACCOUNTING & TAX SERVICES, INC.

ARTICLE II - Principal Office  
and Mailing Address of the Corporation

The address of the principal office of the corporation is 500 South Florida Avenue, Suite 400, Lakeland, Florida 33801 and its mailing address is 500 South Florida Avenue, Suite 400, Lakeland, Florida 33801.

ARTICLE III - Duration

The corporation shall exist perpetually thereafter until dissolved according to law.

ARTICLE IV - Purpose

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

ARTICLE V - Stock

The corporation is authorized to issue 7,500 shares of One Dollar (\$1.00) par value common stock, which shares shall be designated "Common Shares."

ARTICLE VI - 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 offered to others, a pro rata portion of any stock of any class that the corporation may issue or sell, 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.

ARTICLE VII - Board of Directors

All corporate powers shall be exercised by and under the authority of, and the business and affairs of the corporation shall be managed under the direction of, the board of directors.

The corporation shall have one director initially. The number of directors may thereafter be increased or decreased from time to time in accordance with the bylaws of the corporation.

The name and street address of the initial director who shall hold office until his successors, who shall be chosen at the first meeting of the stockholders have qualified, shall be:

<u>Name</u>	<u>Business Address</u>
BARRY M. FITTERMAN	500 South Florida Avenue, Suite 400 Lakeland, Florida 33801

ARTICLE VIII - Indemnification

The corporation shall indemnify any present or former officer or director, or person exercising powers and duties of a director, to the full extent now or hereafter permitted by law.

ARTICLE IX - Bylaws

The power to adopt, alter, amend, or repeal bylaws shall be vested in the board of directors and the shareholders, but the board of directors may not alter, amend, or repeal any bylaws adopted by the shareholders if the shareholders provide that the bylaws shall not be altered, amended, or repealed by the board of directors.

ARTICLE X - Amendment

These articles of incorporation may be amended at any time by a vote of the majority of the voting stock of the corporation outstanding, at any regular meeting of the stockholders or at any special meeting of the stockholders called for that purpose.

ARTICLE XI - Incorporator

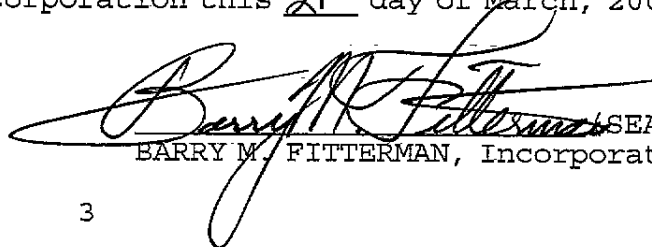
The name and address of the Incorporator to these articles of incorporation are:

<u>Name</u>	<u>Address</u>
BARRY M. FITTERMAN	500 South Florida Avenue, Suite 400 Lakeland, Florida 33801

ARTICLE XII - Initial Registered Office and Agent

The street address of the initial registered office of the corporation is 500 South Florida Avenue, Suite 400, Lakeland, Florida 33801, and the name of the initial registered agent of the corporation at that address is Barry M. Fitterman.

IN WITNESS WHEREOF, the undersigned, as incorporator, hereby execute\* these articles of incorporation this 21<sup>st</sup> day of March, 2001.

  
(SEAL)  
BARRY M. FITTERMAN, Incorporator

STATE OF FLORIDA  
COUNTY OF POLK

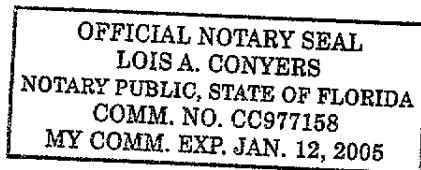
Before me, the undersigned authority, an officer duly authorized to administer oaths and take acknowledgments, personally appeared BARRY M. FITTERMAN, who is personally known to me or who has produced \_\_\_\_\_ as identification.

WITNESS my hand and official seal this 21<sup>st</sup> day of March, 2001, at Lakeland, Florida.

(NOTARIAL SEAL)



Notary Public  
State of Florida at Large  
My Commission Expires:



To: The Department of State  
Tallahassee, Florida 32304

FILED

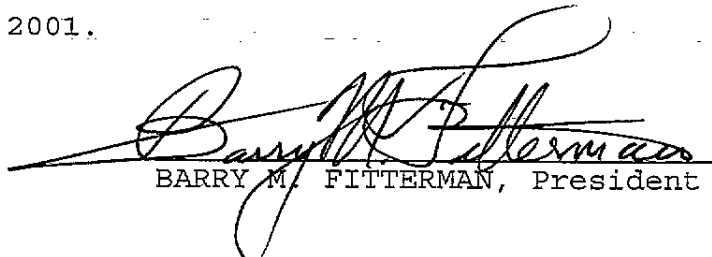
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CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE  
FOR THE SERVICE OF PROCESS WITHIN FLORIDA  
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In compliance with Section 607.0501 of the Florida General Corporation Act, the following is submitted:

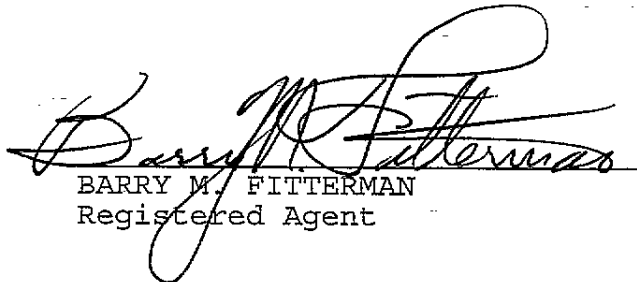
ACCREDITED ACCOUNTING & TAX SERVICES, INC., with its place of business at 500 South Florida Avenue, Suite 400, Lakeland, Florida 33801, has named Barry M. Fitterman, located at 500 South Florida Avenue, Suite 400, Lakeland, Florida 33801, as its agent to accept service of process within Florida.

Dated: March 21<sup>st</sup>, 2001.

  
BARRY M. FITTERMAN, President

Having been named to accept service of process for the above-stated 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, and I am familiar with and accept the duties and obligations of Chapter 607 of the Florida General Corporation Act.

Dated March 21<sup>st</sup>, 2001.

  
BARRY M. FITTERMAN  
Registered Agent