

CAPITAL CONNECTION, INC.

417 E. Virginia Street, Suite 1 • Tallahassee, Florida 32301
(850) 224-8870 • 1-800-342-8062 • Fax (850) 222-1222

PD1000048868

Accounting, Taxes + Beyond P.A.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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- Art of Inc. File _____
- LTD Partnership File _____
- Foreign Corp. File _____
- L.C. File _____
- Fictitious Name File _____
- Trade/Service Mark _____
- Merger File _____
- Art. of Amend. File _____
- RA Resignation _____
- Dissolution / Withdrawal _____
- Annual Report / Reinstatement _____
- Cert. Copy _____
- Photo Copy _____
- Certificate of Good Standing _____
- Certificate of Status _____
- Certificate of Fictitious Name _____
- Corp Record Search _____
- Officer Search _____
- Fictitious Search _____
- Fictitious Owner Search _____
- Vehicle Search _____
- Driving Record _____
- UCC 1 or 3 File _____
- UCC 11 Search _____
- UCC 11 Retrieval _____
- Courier _____

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DIVISION OF CORPORATION

Signature _____

Requested by: SK
Name _____ Date 5/16/01 Time 10:30

Walk-In _____ Will Pick Up _____

J. BRYAN MAY 16 2001

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TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
ACCOUNTING, TAXES & BEYOND, P. A.

The undersigned, for the purpose of forming a corporation in accordance with the Florida Professional Service Corporation and Limited Liability Company Act and the Florida Business Corporation Act, do hereby adopt the following Articles of Incorporation:

Article 1. Name. The name of the Corporation is: ACCOUNTING, TAXES & BEYOND, P. A. The address of the principal office is 10151 University Blvd. , #315, Orlando, Florida 32817, and the mailing address of the Corporation is 200 East Robinson Street, Suite 500, Orlando, Florida 32801.

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 a corporation may be incorporated to practice public accounting under the Florida Professional Service and Limited Liability Company Act and the Florida Business Corporation Act.

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. Professional Services. The professional services of the Corporation shall be rendered only through officers, employees, and agents who are duly licensed or otherwise legally authorized to practice public accounting within the State of Florida.

Article 5. Capital Stock. The aggregate number of shares which the Corporation shall have authority to issue is Ten Thousand (10,000) shares at a par value of \$0.01 per share.

Article 6. Initial Registered Office and Agent. The street address of the initial Registered Office of the Corporation is 200 East Robinson Street, Suite 500, Orlando, Florida 32801 and the name of the initial Registered Agent at that address is Florida Corporate Support, Inc.

Article 7. 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 name and address of the initial Director of the Corporation are as follows:

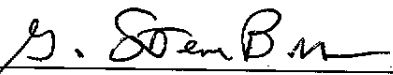
Daihana L. Perez
2440 Winfield Drive
Kissimmee, Florida 34743

Article 8. Incorporators. The name and address of each Incorporator is as follows: G. Steven Brown, 200 East Robinson Street, Suite 500, Orlando, Florida 32801.

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. 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 have signed these Articles of Incorporation on this 15th day of May, 2001.

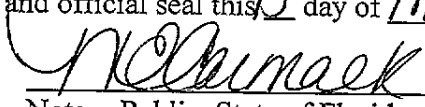


G. Steven Brown

STATE OF FLORIDA)
COUNTY OF ORANGE)

Before me personally appeared G. STEVEN BROWN, to me well known and known to me to be the person described in and who executed the foregoing Articles of Incorporation and he acknowledged to and before me that he executed said instrument for the purposes therein expressed.

WITNESS my hand and official seal this 15th day of May, 2001.



Notary Public, State of Florida at Large
Mary Ellen Carmack
Typed Name of Notary Public
Commission No.:

MARY ELLEN CARMACK
Notary Public, State of Florida
My Comm. Expires Feb. 15, 2002
Comm. No. CC 973982

(NOTARY SEAL)

ACCEPTANCE BY REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent of ACCOUNTING, TAXES & BEYOND, P. A. which is contained in the foregoing Articles of Incorporation. I am familiar with and accept the obligations of Section 607.0505 F.S.

DATED this 15th day of May, 2001.

FLORIDA CORPORATE SUPPORT, INC.

By: G. Steven Brown
G. Steven Brown, as
Assistant Secretary

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