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LAW OFFICE

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OF COUNSEL

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August 17, 2001

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Division of Corporations  
409 E. Gaines Street  
Tallahassee, FL 32399

**Re: Incorporation of Consolidated Accounting Services, Inc. and**  
**Subzero Technical Air conditioning & Refrigeration Specialists, Inc.**

Dear Sir or Madame:

Enclosed please find an original and one (1) copy of the Articles of Incorporation and the Designation of Registered Agent, along with a check in the amount of \$157.50 for filing the Articles of Incorporation and Designation of Registered Agent and certified copy fee for each of the above-referenced entities. Please return the Certificate of Incorporation and certified copy of the Articles of Incorporation and Designation of Registered Agent for each entity to this office at your earliest convenience.

Thank you for your attention to this matter.

Very truly yours,

Carl A. Cascio

CAC/1  
Enclosure

cc: Janine Garcia

01 AUG 21 AM 10:00  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

FILED

T. Buron AUG 23 2001

ARTICLES OF INCORPORATION  
OF  
Consolidated Accounting Services, Inc.

FILED  
01 AUG 21 AM 10:00  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

ARTICLE I  
NAME

The name of this Corporation is Consolidated Accounting Services, Inc.

ARTICLE II  
DURATION

This Corporation shall have perpetual existence. The effective date of this Corporation shall be the date of filing of these Articles.

ARTICLE III  
PURPOSE

The general purposes for which the Corporation is organized are the following:

- A. To engage in and transact any lawful business for which profit corporations may be incorporated under the Florida General Corporation Act. No other purpose limits the 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.
- C. To provide accounting services.

ARTICLE IV  
SHARES

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 a par value of \$1.00 per share.

ARTICLE V  
INITIAL REGISTERED OFFICE AND AGENT

The mailing address of the Corporation is c/o Janine Garcia . The street address of its initial Registered Office is 4634 Weymouth Street, Lake Worth , FL 33462, and the name of its initial Registered Agent at such address is Janine Garcia.

**ARTICLE VI**  
**INITIAL BOARD OF DIRECTORS**

This Corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the By-Laws but shall never be less than one.

The name and address of the initial director of this Corporation is:

<u>Name</u>	<u>Address</u>
Janine Garcia	4634 Weymouth Street Lake Worth, FL 33463

**ARTICLE VII**  
**INCORPORATORS**

The name and address of the person signing these Articles is:

<u>Name</u>	<u>Address</u>
Janine Garcia	4634 Weymouth Street Lake Worth, FL 33463

**ARTICLE XIII**  
**INDEMNIFICATION**

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

**ARTICLE IX**  
**INITIAL OFFICERS**

The names, offices and street addresses of the first officers of this Corporation, who shall hold office for the first year of the Corporation's existence or until their successors are elected and shall have qualified, are the following:

NAME

OFFICE

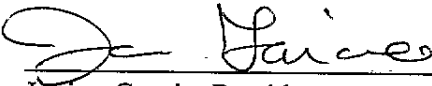
ADDRESS

Janine Garcia

President/Treasurer

4634 Weymouth Street  
LakeWorth, FL 33463

IN WITNESS WHEREOF, the undersigned has signed these Articles of Incorporation this  
14th day of August, 2001.

  
\_\_\_\_\_  
Janine Garcia, President

**ACCEPTANCE OF DESIGNATION  
REGISTERED AGENT/REGISTERED OFFICE**

I, the undersigned person, having been named as Registered Agent and to accept service of process for the above-stated Corporation at the place designated in this statement, 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.

  
\_\_\_\_\_  
Janine Garcia, Registered Agent