

PO1000089413

September 6, 2001

Secretary of State
Division of Corporations
Tallahassee, Florida 32314

Gentlemen:

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*****78.75 *****78.75

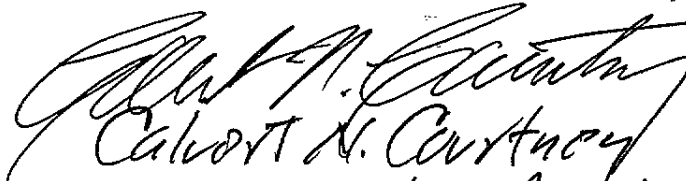
Enclosed are the Articles of Incorporation for five (5) entities.

Please send me a Certified Copy of each of these filings.

A \$78.75 check for each Corporations filing fee is enclosed.

Thank you.

Sincerely


Calvert N. Courtney
4900 Manatee Ave. W.
#101

Bradenton, Fla. 34209 /

RECEIVED SEP 12 2001

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
01 SEP 10 AM 9:59

**ARTICLES OF INCORPORATION
OF
NBR GROUP V, INC.**

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a Corporation under the Laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:
NBR GROUP V, Inc.

ARTICLE II. NATURE OF BUSINESS

This Corporation may engage in accounting, employee leasing and/or transact, any or all lawful activities or business permitted under the Laws of the United States, the State of Florida, or any other State, Country, Territory or Nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 1,000, shares of common stock having a par value of \$1.00 per share.

ARTICLE IV. ADDRESS

Principal Office and Registered Office

The street address of the initial registered office of the corporation is 4900 Manatee Avenue West, Suite 101, Bradenton, Florida 34209 and the name of the initial registered agent at the Corporation at that address is: Calvert N. Courtney.

ARTICLE V. TERM OF EXISTENCE

This Corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

This Corporation shall have one director initially. The names and street addresses of the initial members of the Board of Directors are:—

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DIRECTOR
Calvert Courtney

ADDRESS
— 4900 Manatee Avenue W.
Suite 101
Bradenton, FL 34209

ARTICLE VII. OFFICERS

The names and addresses of the initial officers of the Corporation who shall hold office for the first year of the Corporation, or until their successors are elected or appointed, are:

Officer	Address
Calvert N. Courtney	4900 Manatee Avenue West Suite 101 Bradenton, FL 34209

ARTICLE VIII. SUBSCRIBER

The name and street address of the subscriber to these Articles of Incorporation are:

Name	Address	Shares of Common Stock Issued
Calvert N. Courtney	4900 Manatee Ave.W. Suite 101 Bradenton, FL 34209 941-750-8767	100 — — —

IN WITNESS WHEREOF, the undersigned have hereto set their hands and seals on this 6th day of September, 2001.

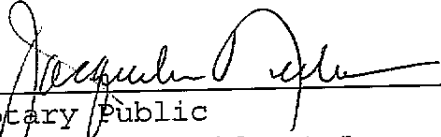
By: Calvert N. Courtney
CALVERT N. COURTNEY, President

I hereby am familiar with and accept the duties and responsibilities as Registered Agent for said Corporation.

By: Calvert N. Courtney
CALVERT N. COURTNEY
Registered Agent

STATE OF FLORIDA
COUNTY OF MANATEE

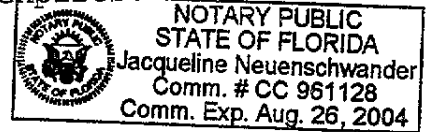
The foregoing instrument was subscribed to before me on this
the 6th day of September, 2001, by Calvert N. Courtney,
President, who is personally known to me.



Notary Public
State of Florida at Large

Jacqueline Neuenschwander
(Name of Notary Printed)

My commission expires:



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