

September 19, 2001

Florida Dept. of State
Division of Corporation
P.O. Box 6327
Tallahassee, FL 32301

Subj: Incorporation of PAR ACCOUNTING, INC.
Dear Sir:

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-09/28/01--01023--021
157.50 **78.75

Enclosed please find the following:

1. The original and one copy of the Articles of Incorporation for the subject corporation. Please certify one copy and return it to the undersigned.
2. My check in the amount of \$78.75 to cover the filing fees.
3. Designation of Resident Agent.

Kindly acknowledge filing of these Articles of Incorporation in compliance with Florida law and return the certified copy of the Articles of Incorporation to the undersigned at Atlantic Legal Services, Inc., 1592 N. HWY A1A, Satellite Beach, FL 32937. Telephone Number (321) 773-2020.

Thank you for your assistance in this matter.

Sincerely,



Richard S. Muller

01 SEP 28 PM 3:26
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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Ps, 10/1/01

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ARTICLES OF INCORPORATION

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OF

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

PAR ACCOUNTING, INC.

ARTICLE I. NAME

The name of this corporation is

PAR ACCOUNTING, INC.

ARTICLE II. DURATION

This corporation shall have perpetual existence.

ARTICLE III. PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE IV. CAPITOL STOCK

This corporation is authorized to issue 100 shares of \$1.00 par value common stock, which shall be designated "common shares".

ARTICLE V. PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata share (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 1127 South Patrick Drive, Satellite Beach, Florida 32937 and the name of the initial registered agent of this corporation at that address is RICHARD S. MULLER.

ARTICLE VII. INITIAL BOARD OF DIRECTORS

This corporation shall have two directors initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less than one. The name and address of the initial directors of this corporation are:

RICHARD S. MULLER
1127 South Patrick Drive,
Satellite Beach, Florida 32937

TAMMYE HARRIS
1127 South Patrick Drive,
Satellite Beach, Florida 32937

ARTICLE VIII. PRINCIPAL OFFICE AND MAILING ADDRESS

The principal office of the corporation is located at 1127 South Patrick Drive, Satellite Beach, Florida 32937, and the mailing address of the corporation is 1127 South Patrick Drive, Satellite Beach, Florida 32937.

ARTICLE IX. INCORPORATOR

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

RICHARD S. MULLER
1127 South Patrick Drive,
Satellite Beach, Florida 32937

ARTICLE X. AMENDMENTS

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF the undersigned subscriber has executed these Articles of Incorporation on this 25th day of September, 2001.



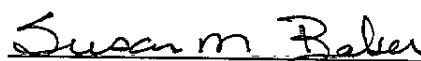
RICHARD S. MULLER

STATE OF FLORIDA
COUNTY OF BREVARD

I HEREBY CERTIFY that on this day, before me, a Notary Public duly authorized in the State and County named above to take acknowledgments, personally appeared RICHARD S. MULLER to me known to be the person described as subscriber in and who executed the foregoing Articles of Incorporation, and who acknowledged before me that he subscribed to those Articles of Incorporation.

WITNESS my hand and official seal in the County and State named above this 25th day of September, 2001.




Notary Public

DESIGNATION
AS
REGISTERED AGENT

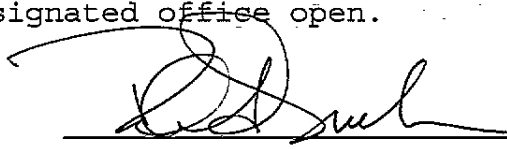
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

In compliance with Section 48.091, and Section 607.034,
Florida Statutes, the following is submitted:

That PAR ACCOUNTING, INC., desiring to organize under the
laws of the State of Florida, with its principal office at 1127
South Patrick Drive, Satellite Beach, Brevard County, Florida
32937, has named RICHARD S. MULLER, located at 1127 South Patrick
Drive, Satellite Beach, Brevard County, Florida 32937, as its
agent to accept service of process within this state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the
above named Corporation, at the place designated in this
certificate, the undersigned agrees to act in this capacity,
and agrees to comply with the provisions of Florida law
relative to keeping the designated office open.



RICHARD S. MULLER
Registered Agent