LAW OFFICES

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October 3, 2001

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Division of Corporations Department of State P.O. Box 6327 Tallahassee, FL 32301

Re:

Articles of Incorporation for

Jenkins Professional Bookkeeping, Inc.

Dear Sir/Madam:

Enclosed herewith is a check in the amount of \$78.75 to cover the filing of the enclosed Articles of Incorporation for Jenkins Professional Bookkeeping, Inc. Please furnish the undersigned with a certified copy of the Articles of Incorporation.

Your prompt attention and cooperation will be appreciated.

Very truly yours,

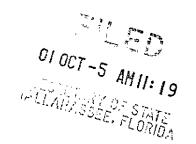
EDWARD P. JORDAN, II

Enclosure

EPJ:slp

ARTICLES OF INCORPORATION OF

Jenkins Professional Bookkeeping, Inc.



THE UNDERSIGNED, acting as sole incorporator of Jenkins Professional Bookkeeping, Inc. under Chapter 607 of the Florida Statutes, hereby adopts the following Articles of Incorporation for such corporation:

ARTICLE I

Name

The name of the corporation shall be Jenkins Professional Bookkeeping, Inc.

ARTICLE II

Shares

The number of shares which the corporation shall have authority to issue is Ten Thousand (10,000), consisting of a single class of common stock, One Cent (\$0.01) par value per share.

ARTICLE III

Principal Office

The address of the Principal Office of the corporation is 1508 Alcaraz, The Villages, Florida 32159. The location of the Principal Office shall be subject to change as may be provided in bylaws duly adopted by the corporation.

ARTICLE IV

Mailing Address

The mailing address of the corporation is 1508 Alcaraz, The Villages, Florida 32159.

ARTICLE V

Initial Registered Office and Agent

The and address of the initial Registered Office of the corporation is 13543 East Highway 50, Clermont, Florida 34711, and the initial Registered Agent at such address is Edward P. Jordan II, Esq.

ARTICLE VI

Initial Board of Directors

The number of Directors constituting the initial Board of Directors of the corporation is two (2). The number of Directors may be increased or decreased from time to time, but in no event shall the number of Directors be less than one (1). The person who is to serve as initial Director until the first annual meeting of the shareholders of the corporation or until such successor Directors are elected and shall qualify are Betty Jenkins and James C. Jenkins.

ARTICLE VII

Incorporator

The name and address of the sole incorporator of the corporation is: Edward P. Jordan II, Esq., whose address is 13543 East Highway 50, Clermont, Florida 34711.

IN WITNESS WHEREOF, these Articles have been signed by the undersigned incorporator this 3' day of October, 2001.

Edward P. Jordan II, Esq.

Incorporator

STATE OF FLORIDA)
COUNTY OF LAKE)

Before me, the undersigned authority, personally appeared Edward P. Jordan II, Esq., personally known to me by the presentation of his Florida Driver's License, and who, after being duly sworn, acknowledged before me that he executed the foregoing freely and voluntarily for the purposes expressed herein and all statements are true and correct to the best of his knowledge and belief.

WITNESS my hand and official seal in the state and county above stated this 31dd day of October, 2001

Signature: Susanne () Payne
Print Name: Susanne () Payne

Title: Notary Public
My Commission Expires:

(SEAL)

Susanne L Payne

My Commission CC911332

Expires February 16, 2004

* My Commission CC911332 Supres February 16, 2004

ACCEPTANCE OF APPOINTMENT BY INITIAL REGISTERED AGENT

THE UNDERSIGNED, an individual resident of the State of Florida, having been named in Article V of the foregoing Articles of Incorporation as initial Registered Agent at the office designated therein, hereby accepts such appointment and agrees to act in such capacity. The undersigned hereby states that he is familiar with, and hereby accepts, the obligations set forth in Section 607.0505, Florida Statutes, and the undersigned will further comply with any other provisions of law made applicable to him as Registered Agent of the corporation.

DATED, this day of October, 2001.

REGISTERED AGENT:

EDWARD P. JORDAN II