

12/12/01

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Florida Department of State
Secretary of State
Division of Corporation
409 E. Gaines Street
Tallahassee, Florida 32399

400004728294--8
-12/17/01--01049--010
****131.25 *****87.50

**Re: Articles of Incorporation and Certificate of Incorporation of
C&W Accountants & Tax Preparers Inc.**

Dear Sir or Madam:

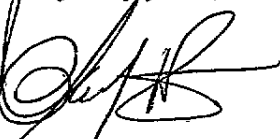
Enclosed, please find an original and one (1) copy of Articles of Incorporation for the
above referenced Corporation

I enclose a check for \$131.25 for the following:

\$35.00	Filing Fee
\$35.00	Designation of Registered Agent
\$52.50	Certified Copy
\$ 8.75	Certificate of Status

Should there be any questions or comments, please do not hesitate to contact me at (407)
831-7755 Thank you in advance for your cooperation.

Very truly yours,



Mary Watson
260 Wilshire Blvd
Casselberry, Florida 32707-5355
Enclosures (as stated)

FILED
01 DEC 17 PM 5:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

12-17-01
WC

ARTICLES OF INCORPORATION
Of
C&W Accountants & Tax Preparers
One Class Stock

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I

The name of the Corporation shall be **C&W Accountants & Tax Preparers**

ARTICLE II

The principal place of business and mailing address of this corporation shall be:

**260 Wilshire Blvd.
Casselberry Florida 32707-5355**

ARTICLE III

The aggregate number of shares that the corporation shall have authority to issue and to have outstanding at any one time is One Hundred (100) shares. All such shares shall be of a single class, designated as common.

Each holder of common shares shall have one vote for each such shares held on record on all matters submitted for shareholder approval. Except as otherwise specifically required by law, or except as specifically provided in these articles of incorporation, all other matters requiring shareholder approval shall require an affirmative vote of a majority of the shares voting thereon. The holders of the common shares shall have unlimited voting rights and the right to receive the net assets of the corporation upon its dissolution.

At each election for directors, the shareholders shall be entitled to cast votes using the cumulative method of voting for directors.

No shareholder shall have the preferential or preemptive right to subscribe for or to purchase any shares of any class, any rights, warrants, or options with respect thereto, or any obligation convertible into or exchangeable for any such shares or other securities whether out of unissued shares or other securities or out of shares or out of shares or other securities acquire by the corporation after the issue thereof, regardless of the consideration thereof.

ARTICLE IV

The initial registered agent of the corporation is Mary Watson. The street address of the corporation's initial registered office is 260 Wilshire Blvd. Casselberry, Florida 32707-5355.

ARTICLE V

The number of directors of the Corporation shall be fixed by the bylaw of the corporation. The initial board of directors shall consist of one (1) director whose name and address is as follows:

Mary Watson
260 Wilshire Blvd.
Casselberry, Florida 32707-5355

ARTICLE VI

The corporation shall have the power to engage in any lawful activity for which corporations may be organized under the Florida Business Corporation Act.

ARTICLE VII

The corporation shall indemnify to the fullest extent permitted by the Florida Business Corporation Act any person who has been made, or is threatened to be made, a party to an action, suit, or proceeding, whether civil, criminal, administrative, investigative, or otherwise (including an action, suit or proceeding by or in the right of the corporation), by reason of the fact that the person is or was a director or officer of the corporation, or a fiduciary within the meaning of the Employee Retirement Income Security Act of 1974 with respect to and employee benefit plan of the corporation, or serves or served at the request of the corporation as a director, or as an officer, or as a fiduciary of an employee benefit plan, or another corporation, partnership, joint venture, trust or other enterprise. In addition, the corporation shall pay for or reimburse any expenses incurred by such persons who are parties to such proceedings, in advance of the final disposition of such proceedings, to the full extent permitted by the Florida Business Corporation Act.

ARTICLE VIII

The bylaws of the corporation may be amended by majority vote of either the directors or the shareholders.

ARTICLE IX

The name and address of the incorporator to these Articles of Incorporation is:

Mary Watson
260 Wilshire Blvd.
Casselberry, Florida 32707-5355

The undersigned incorporator has executed these Articles of Incorporation this
12th day of December 12, 2001

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT / REGISTERED OFFICE**

PURSUANT TO THE PROVISION OF SECTION 607.0501, FLORIDA STATUTES,
THE UNDERDIGHED CORPORATION, ORGANIZED UNDER THE LAWS OF THE
STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN
DESIGHBATING THE REGISTERED OFFICE /RESISTERED AGENT, IN THE
STATE OF FLORIDA.

1. The name of the corporation is:

C&W Accountants & Tax Preparers
260 Wilshire Blvd.
Casselberry, Florida 32707-5355

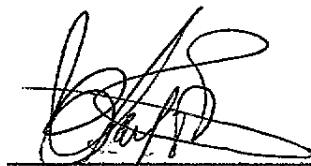
2. The name and address of the registered agent and office is:

Mary Watson
260 Wilshire Blvd.
Casselberry, Florida 32707-5355

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Having been named in the State of Florida as registered agent and to accept service of process for the above stated corporation, I 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 relative to the proper and complete performance of my duties and I am familiar with and accept the obligation of my position as registered agent.

Date: December 12, 2001



Mary Watson
Signature of Registered Agent / Incorporator