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RWS Accounting Offices, Inc.

1966 Staunton Avenue
Winter Park, FL 32789
(407) 622-7564

January 1, 2002

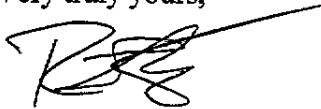
Secretary of State
Divisions of Corporations
409 East Gaines Street
Tallahassee, FL 32399

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

Dear Sir or Madam:

Enclosed please find the original and one copy of Articles of Incorporation for RWS Accounting Offices, Inc. Payment of \$78.75 is included to cover the filing fee, designation of registered agent, and certified copies.

Very truly yours,



Roy W. Stanton

Enclosures

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
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**ARTICLES OF INCORPORATION
OF
RWS ACCOUNTING OFFICES, INC.**

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DIVISION OF CORPORATIONS
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ARTICLE I – NAME

The name of the corporation is RWS ACCOUNTING OFFICES, INC.

ARTICLE II - NATURE OF BUSINESS

The corporation is organized for the purpose of transacting any and all lawful business and shall have those powers generally conferred by Florida Statutes upon corporation organized in this state, and in addition to but not in limitation of such powers, shall also have the power:

- (a) To acquire by purchase, lease or otherwise, lands and interests in lands, and to own, hold, improve, develop and manage any real estate so acquired, and to erect, or cause to be erected, on any lands owned held, or occupied by the corporation, buildings or other structures, public or private, with their appurtenances and to manage, operate, lease, rent, rebuild, enlarge, alter or improve any buildings or other structures, now or hereafter erected on any lands so owned, held, or occupied and to encumber or dispose of any lands or interests in lands and any buildings or other structures, at any time owned or held by the corporation. To buy, sell, mortgage, exchange, lease, hold for investment or otherwise, use and operate real estate of all kinds, improved or unimproved, and any right or interest therein.
- (b) To acquire, by purchase, lease, manufacture or otherwise any personal property deemed necessary or useful in the equipment, furnishing, improvement, development or management of any property, real or personal, at any time owned, held or occupied by the corporation and to invest, trade and deal in any personal property deemed beneficial to the corporation and to lease, rent, encumber or dispose of any personal property at any time owned or held by the corporation.
- (c) To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness and to execute such mortgages, transfers or corporate indebtedness as required.
- (d) To purchase the corporate assets of any other corporation and engage in the same or other character of business.
- (e) To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of capital stock or, any bonds, securities, or other evidences of indebtedness created by, any other corporation of the State of Florida or

any other state or government and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

(f) To enter into, make perform and carry out contracts and agreements of every kind, for any lawful purpose, without limit as to amount, with any person, firm, association or corporation; and to transact any further and other business necessarily connected with the purposes of the corporation or calculated to facilitate the same.

(g) To carry on any or all of its operation and businesses and to promote its objects within the State of Florida or elsewhere, without restriction as to place or amount; and to have, use, exercise and enjoy all of the general powers of like corporations.

(h) To engage in any and all lawful businesses, trades, occupations and professions.

(i) To do any or all of the things herein set forth to the same extent as natural persons might or could do and in any part of the world as principals, agents, contractor or otherwise, alone, or in company with others and to do and perform all such other things and acts as may be necessary, profitable or expedient in carrying on any of the business or acts above-mentioned.

The intention is that none of the objects and powers as hereinabove set forth, except where otherwise specified in this Article, shall be in anywise limited or restricted by reference to or inference from the terms of any other objects, powers or clauses of this Article or any other Articles; but that the objects and powers specified in each of the clauses in this Article shall be regarded as independent objects and powers.

ARTICLE III - CAPITAL STOCK

The maximum number of shares of capital stock the corporation is authorized to have outstanding at any time is 1,000 shares of common stock, each having a par value of \$1.00.

Authorized capital stock may be paid for in cash, services, or property, at a just value to be fixed by the Board of Director(s) of the corporation at any regular or special meeting.

ARTICLE IV - COMMENCEMENT AND TERM OF EXISTENCE

The corporation shall have perpetual existence. These Articles of Incorporation shall be effective and the corporation's existence shall commence upon the filing of the Articles of Incorporation by the Department of State.

ARTICLE V - ADDRESS

The street and mailing address of the principal office of the corporation is to be at 1966 Staunton Avenue, Winter Park, FL 32789. The Board of Director(s) may from time to

time designate such other address and place for the principal office of the corporation as it may see fit.

ARTICLE VI – DIRECTOR (S)

The corporation shall have one (1) director initially. The number of directors may be increased or diminished from time to time by the Bylaws. The shareholder(s) shall have the right and power at any regular meeting or at any special meeting called for such purpose to remove any director of the corporation with or without cause.

ARTICLE VII - INITIAL DIRECTOR

The name and address of the initial director who shall hold office until their successor(s) are elected and have qualified, is as follows:

Roy W. Stanton
1966 Staunton Avenue
Winter Park, FL 32789

ARTICLE VIII - REGISTERED OFFICE AND AGENT

The registered agent of the corporation is Roy W. Stanton whose address is 1966 Staunton Avenue, Winter Park, FL 32789.

ARTICLE IX -VOTING RIGHTS

Except as otherwise provided by law, the entire voting power for the election of director(s) and for all other purposes shall be vested exclusively in the holder(s) of the outstanding common shares.

ARTICLE X - BYLAWS

The power to adopt, alter, amend or repeal the Bylaws of the corporation shall be reserved to and vested in the Shareholder(s) of the corporation.

ARTICLE XI - INDEMNIFICATION

A. The corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil or criminal, administrative or investigative, by reason of the fact that he is or was a director, officer, employee, or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, against expenses

(including attorneys' fees), judgments, fines, and amounts paid in settlement, actually and reasonably incurred by him in connection with such action, suit, or proceeding, including any appeal thereof, if he acted in good faith or in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal action or proceeding, if he had no reasonable cause to believe his conduct was unlawful. However, with respect to any action by or in the right of the corporation to procure a judgment in its favor, no indemnification shall be made in respect of any claim, issue, or matter as to which such person is adjudged liable for negligence or misconduct in the performance of his duty to the corporation, unless, and only to the extent that, the court in which such action or suit was brought determines, on application, that despite the adjudication of liability, such person is fairly and reasonably entitled to indemnity in view of all the circumstances of the case. Any indemnification hereunder shall be made only on a determination by a majority of disinterested director(s) or a majority of shareholder(s) that indemnification is proper in the particular circumstances because the party to be indemnified has met the applicable standard of conduct. Determination of any action, suit, or proceeding by judgment, order, settlement, conviction, or on a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the party did not meet the applicable standard of conduct. Indemnification hereunder may be paid by the corporation in advance of the final disposition of any action, suit, or proceeding, on a preliminary determination that the director, officer, employee, or agent met the applicable standard of conduct and on receipt of any undertaking by or on behalf of the director, officer, employee, or agent to repay such amount, unless it is ultimately determined that he is entitled to be indemnified by the corporation as authorized in this section.

B. The corporation shall also indemnify any director, officer, employee, or agent who has been successful on the merits or otherwise, in defense of any action, suit, or proceeding, or in defense of any claim, issue or matter therein, against all expenses, including attorneys' fees, actually and reasonable incurred by him in connection therein, without the necessity of an independent determination that such director, officer, employee, or agent met any appropriate standard of conduct.

C. The indemnification provided herein shall continue as to any person who has ceased to be a director, officer, employee, or agent, and shall inure to the benefit of the heirs, executors, and administrators of such person.

D. In addition to the indemnification provided for herein, the corporation shall have the power to make any other or further indemnification, except an indemnification against gross negligence or willful misconduct, under any resolution or agreement duly adopted by a majority of disinterested director(s), or duly authorized by a majority of shareholder(s).

E. If any expenses or other amounts are paid by way of indemnification, otherwise than by court order or action by the shareholder(s), the corporation shall, not later than the time of delivery to the shareholder(s) of written notice of the next annual meeting, unless such meeting is held within three months from the date of such payment, and, in

any event within fifteen months from the date of such payment, deliver by mail to each shareholder of record at the entitled to vote for the election of director(s), a statement specifying the persons paid, the amounts paid, and the nature and status at the time of such payment of the litigations or threatened litigation.

ARTICLE XII - RESTRICTION ON STOCK TRANSFERS

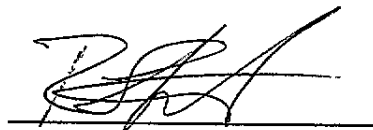
All of the issued and outstanding shares of the corporation may be made subject to restrictions on their transferability by agreement among the holders of such shares or between the holders of such shares and the corporation. A copy of any such agreement shall be kept on file with the Secretary of the corporation, and shall be subject to inspection by shareholder(s) of record and bona fide creditors of the corporation at reasonable times during business hours. Any transfer of stock in the corporation in violation of any such agreement effectively restricting such transfer shall be void. Each share certificate issued by the corporation shall have printed or stamped thereon either a notice that such shares are subject to transfer restrictions set forth in a specifically referenced document or the following legend:

"The shares of capital stock evidenced by this certificate have not been registered under applicable federal or state securities laws and may not be sold or otherwise transferred unless so registered or unless the Corporation receives such legal opinion acceptable to the Corporation and its counsel that any such sale or other transfer is exempt from such registration requirements."

ARTICLE XIII--AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Director(s), proposed by them to the shareholder(s) and approved at a shareholder(s)' meeting by a majority of the stock entitled to vote thereon, unless all shareholder(s) sign a written statement manifesting their intention that a certain amendment of the Articles of Incorporation may be made.

The undersigned has executed, subscribed and acknowledged these Article of Incorporation on January 1, 2002.

A handwritten signature in black ink, appearing to read 'R. Stanton', written over a horizontal line.

Roy W. Stanton, President

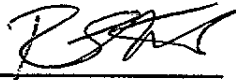
**CERTIFICATE DESIGNATING PLACE OF REGISTERED OFFICE FOR
SERVICE OF PROCESS WITHIN THIS STATE AND
NAMING REGISTERED AGENT UPON WHOM PROCESS MAY BE SERVED**

PURSUANT to Chapter 48.091 of the Florida Statutes, the following is submitted in compliance with said Act:

RWS ACCOUNTING OFFICES, INC., desiring to file Articles of Incorporation under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation in the City of Winter Park, County of Orange, State of Florida, has named as Registered Agent, Roy W. Stanton, and Registered Office as 1966 Staunton Avenue, Winter Park, FL 32789, to accept service of process within this State.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above-stated corporation, at the place designated in this Certificate, I hereby accept to act in the capacity and agree to comply with the provisions of said Act relative to keeping open such office.



Roy W. Stanton
Registered Agent

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