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Fairfax, VA 22033

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September 26, 2002

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: Articles of Incorporation for AV Accounting Services, Inc.

Ladies and Gentlemen:

Enclosed are the original and one copy of the Articles of Incorporation for AV Accounting Services, Inc., along with a check for \$78.75 (\$35.00 filing fee, \$35.00 registered agent designation \$8.75 for a certified copy).

Please call me at 561/995-8868 if you have any questions.

Sincerely,

Walter H. Messick

Walter H. Messick

FILED
02 SEP 30 AM 11:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION
OF
AV ACCOUNTING SERVICES, INC.

In compliance with the requirements of F.S. Chapter 607, the undersigned, being a natural person, hereby acts as an incorporator in adopting and filing the following articles of incorporation for the purpose of organizing a business corporation.

ARTICLE I

The name of the Corporation ("Corporation") is AV Accounting Services, Inc.

ARTICLE II

The existence of the Corporation shall begin on October 1, 2002.

ARTICLE III

The street address of the principal office of the Corporation is 1257 Chenille Circle, Weston, FL 33327.

ARTICLE IV

The maximum number of shares this Corporation is authorized to issue is 1000, par value \$.01 per share, all of which shall be Common Shares. All Common Shares shall be identical with each other in every respect and the holders of Common Shares shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

ARTICLE V

The initial street address of the Corporation's registered office is AV Accounting Services, Inc., c/o Walter H. Messick, P.A., 2101 Corporate Blvd., Suite 101, Boca Raton, FL 33431. The initial registered agent for the Corporation at that address is Walter H. Messick.

ARTICLE VI

The initial board of directors shall consist of one member. This number may be increased or decreased from time to time in accordance with the Corporation's bylaws, but shall never be less than one.

FILED
22 SEP 30 AM 8:59
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VII

The names and street addresses of the person signing these articles of incorporation are:

Name

Address

Walter H. Messick

Walter H. Messick, P.A.
2101 Corporate Blvd., Suite 101
Boca Raton, FL 33431

FILED
02 SEP 30 AM 8:29
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VIII

The Corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation on September 25, 2002.

Walter H. Messick
Name: Walter H. Messick
Incorporator

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for AV Accounting Services, Inc. at the place designated in the articles of incorporation, the undersigned is familiar with and accepts the obligations of that position pursuant to F.S. 607.0501(3).

Date: September 25, 2002

Walter H. Messick
Name: Walter H. Messick