

**Electronic Articles of Incorporation
For**

P02000131890
FILED
December 17, 2002
Sec. Of State

NEW OFFICE EMPLOYER SERVICES, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

NEW OFFICE EMPLOYER SERVICES, INC.

Article II

The principal place of business address:

375 COMMERCE PARKWAY
ROCKLEDGE, FL. US 32955

The mailing address of the corporation is:

375 COMMERCE PARKWAY
ROCKLEDGE, FL. US 32955

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

1000 SHARES AT \$0.10 PAR VALUE PER SHARE

Article V

The name and Florida street address of the registered agent is:

ANDREW MENYHART ESQ.
160 MCLEOD STREET
MERRITT ISLAND, FL. 32953

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ANDREW MENYHART, ESQ.

Article VI

The name and address of the incorporator is:

CORPORATION SERVICE COMPANY
1201 HAYS STREET

TALLAHASSEE, FLORIDA 32301

Incorporator Signature: DEBORAH D. SKIPPER

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P,D
DONALD J LONG
375 COMMERCE PARKWAY
ROCKLEDGE, FL. 32955 US

Title: S,D
PATRICK J FOLEY
375 COMMERCE PARKWAY
ROCKLEDGE, FL. 32955 US