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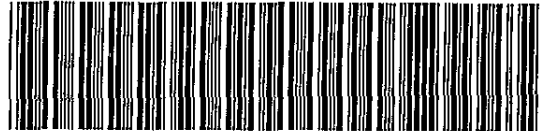
(Business Entity Name)

(Document Number)

Certified Copies \_\_\_\_\_ Certificates of Status \_\_\_\_\_

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04/08/03--01041--010 \*\*70.00

FILED

03 APR - 8 AM 10:00

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

✓

4/14

**Nicholas T. Schroeder**  
*Attorney at Law*  
4010-D Newberry Road  
Gainesville, Florida 32607

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352-376-8118

April 4, 2003

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

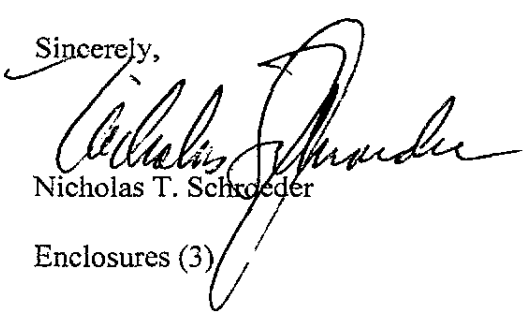
Re: Incorporation of ACCOUNTING CONCEPTS, INC.

Enclosed are the following:

1. Articles of Incorporation of ACCOUNTING CONCEPTS, INC.
2. Designation of Resident Agent and Acceptance
3. My Trust Account Check in the Amount of \$70.00

Please file the Articles of Incorporation and return a certificate of incorporation to this office.

Sincerely,



Nicholas T. Schroeder

Enclosures (3)

FILED

03 APR -8 AM 10:00

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

ACCOUNTING CONCEPTS, INC.

I, the undersigned incorporator, hereby make, subscribe, acknowledge and file with the Secretary of State of Florida, these Articles of Incorporation for the purpose of forming a corporation for profit in accordance with the laws of the State of Florida, Chapter 607.

ARTICLE I

Name

The name of the corporation shall be ACCOUNTING CONCEPTS, INC.

ARTICLE II

Nature of Business

The nature of the business to be transacted by this corporation is:  
To engage in any activity or business permitted under the laws of the United States of America and of the State of Florida.

ARTICLE III

Capital Stock

The total number of shares of capital stock authorized to be issued by the corporation shall be ten thousand (1,000) shares having no par value common. All stock when issued shall be non-assessable.

ARTICLE IV

Capital to Begin Business

The amount of capital with which this corporation will begin business will be Five Hundred and 00/100 Dollars (\$500.00).

ARTICLE V

Existence of Corporation

This corporation shall have perpetual existence.

## ARTICLE VI

### Beginning of Corporate Existence

The date corporate existence shall begin shall be April 10, 2003.

## ARTICLE VII

### Management by Stockholders

The business of this corporation shall be managed by its stockholders rather than a Board of Directors. In the management of the business of the corporation, the act of the stockholders representing a majority of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, shall be the act of the stockholders. Each stockholder shall be entitled to vote in person or by proxy, for each share of voting stock held by him. A majority of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, shall constitute a quorum at any meeting of the stockholders for the management of the corporation.

## ARTICLE VIII

### Principal Office

The initial street address of the principal office of this corporation shall be 4805 NW 53<sup>rd</sup> Street, Gainesville, FL, 32606.

## ARTICLE IX

### Subscriber

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

Bonita M. Kremer  
4805 NW 53<sup>rd</sup> Street  
Gainesville, FL 32606

ARTICLE X

Registered Agent and Office

The name and address of the Registered Agent and Registered Office to accept service of process within the State is:

Bonita M. Kremer  
4805 NW 53<sup>rd</sup> Street  
Gainesville, FL 32606

ARTICLE XI

Amendments

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved at a Stockholders meeting by a majority of the stock entitled to vote.

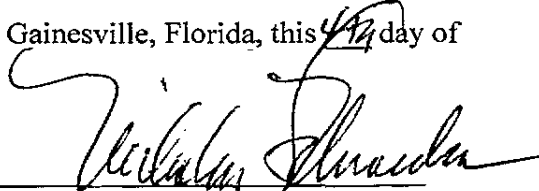
IN WITNESS WHEREOF, the undersigned, has executed these Articles of Incorporation for the uses and purposes therein stated this 4 day of April, 2003.

  
BONITA M. KREMER

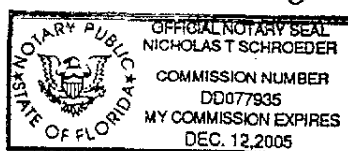
STATE OF FLORIDA  
COUNTY OF ALACHUA

Personally appeared before me, the undersigned authority, BONITA M. KREMER, being well known and did take an oath, acknowledged before me that she is party to the foregoing Articles of Incorporation, and further acknowledges the Articles of Incorporation to be her free act and deed as the Signer thereof, and that the facts stated therein are true.

WITNESS, my hand and official seal at Gainesville, Florida, this 4<sup>th</sup> day of April, 2003.

  
Notary Public

My commission expires:



CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR  
THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON  
WHOM PROCESS MAY BE SERVED

In compliance with Section 48.091, Florida Statutes, the following is submitted:

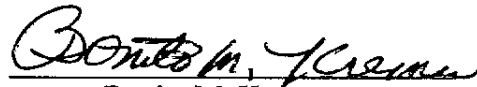
ACCOUNTING CONCEPTS, INC., desiring to organize or qualify under the  
laws of the State of Florida, with its principal place of business at

4805 NW 53<sup>rd</sup> Street  
Gainesville, FL 32606

has named BONITA M. KREMER, 4805 NW 53<sup>rd</sup> Street, Gainesville, FL, 32607, as its  
agent to accept service of process within Florida.

  
BONITA M. KREMER, President  
Date: *April 4, 2003*

Having been named to accept service of process for the above stated corporation,  
at the place designated in this certificate, I hereby agree to act in this capacity, and I  
further agree to comply with the provisions of all statutes relative to the proper and  
complete performance of my duties.

  
Bonita M. Kremer  
Registered Agent

FILED  
03 APR - 8 AM 10:00  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA