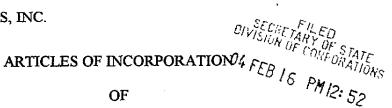
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PALMER BOOK WORKS, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I: Name of Corporation

The name of the corporation shall be: PALMER BOOK WORKS, INC.

ARTICLE II: Nature of Business

The nature of the business to be transacted by this corporation is providing small business accounting and administrative services to private business owners, such services to be provided in accordance with the laws of the United States and the State of Florida.

ARTICLE III: Capital Stock

The maximum number of shares the corporation is authorized to have outstanding at any one time is 1000 (one thousand) shares of One Dollar (\$1.00) par value, all of which shall have the same rights and privileges.

ARTICLE IV: Initial Capital

The amount of capital with which this corporation will begin business is Five Hundred Dollars (\$500.00).

ARTICLE V: Term of Existence

This corporation is to exist perpetually.

ARTICLE VI: Principal Place of Business

The initial street address in this state of the principal office of this corporation is 12228 93rd Street N., Largo, Florida 33773. The mailing address of the corporation is the same. The corporation may from time to time move the principal office to any other address in Florida, and may establish branch offices at such other places within or without the State of Florida as may be deemed expedient.

ARTICLE VII: Directors

This corporation shall have one director initially. The number of directors may be increased from time to time by the bylaws but shall never be less than one. The name and address of the initial director of this corporation is:

Ellen Palmer 12228 93rd Street N. Largo FL 33773

ARTICLE VIII: Subscribers

The name and street address of the subscribers to these Articles of Incorporation are:

Ellen Palmer 12228 93rd Street N. Largo FL 33773

ARTICLE IX: Designation of Registered Agent

The initial designation of the Registered Agent of this corporation shall be:

Elizabeth Bolstridge 2046 Darlington Oaks Seffner FL 33584

ARTICLE X: Amendment

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

ARTICLE XI: Commencement of Corporate Existence

The date that corporate existence shall begin shall be the date of filing of these Articles of Incorporation with the State of Florida.

ARTICLE XII: Pre-Emptive Rights

The shareholders of this corporation shall be entitled to purchase ratably according to their respective holdings any shares of the corporation hereinafter issued or any securities exchangeable for or convertible in to such shares or any warrants or other instruments evidencing rights or options to subscribe for, purchase or otherwise acquire such shares, but in either case only at such prices and during such period or periods and upon such terms and conditions as may be determined from time to time by the Board of Directors.

IN WITNESS WHEREOF, the incorporator above named has hereunto set her hand and seal this 13th day of February, 2004.

ELLEN PALMER

ACCEPTANCE OF REGISTERED AGENT

ELIZABETH BOLSTRIDGE does hereby accept the designation of Registered Agent and states that she is familiar with and accepts the obligations provided for in Florida Statutes 607.0501.

DATED this 13th day of February, 2004.

ELIZABĚTH BOLSTRIDGE