

P950000462

TRANSMITTAL LETTER

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

800001382378
-01/18/95--01008--012
****122.50 ****122.50

SUBJECT: SUM-IT ACCOUNTING INC
(Proposed corporate name - must include suffix)

Enclosed is an original and one (1) copy of the articles of incorporation and a check for :

- \$70.00 Filing Fee
- \$78.75 Filing Fee & Certificate
- \$122.50 Filing Fee & Certified Copy
- \$131.25 Filing Fee, Certified Copy & Certificate

FROM: STEVEN R HEIT
Name (printed or typed)

1905 PALM DR
Address

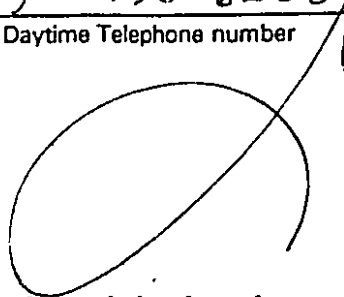
CLEARWATER FL 34623
City, State & Zip

813 736-6258
Daytime Telephone number

TALLAHASSEE, FLORIDA

95 JUN 17 AM 10:01

F11 RD

 1/19/95

NOTE: Please provide the original and one copy of the articles.

ARTICLES OF INCORPORATION
OF
SUM-IT ACCOUNTING INC.

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt the following Articles of Incorporation.

ARTICLE I

NAME

The name of the Corporation is: **SUM-IT ACCOUNTING INC.**

ARTICLE II

PRINCIPAL PLACE OF BUSINESS

The initial corporate mailing address and principal place of business is:

1905 Palm Drive
Clearwater, Fl. 34623

ARTICLE III

PURPOSE

This Corporation is organized to in engage in any or all lawful business activity for which corporations may be organized under the Florida Business Corporation Act.

ARTICLE IV

PERIOD OF EXISTENCE

The period of the corporation is perpetual.

ARTICLE V

SHARES

The total authorized capital stock of the Corporation is **Ten Thousand (10,000)** shares having a Par Value of **one dollar (\$1.00)**. All or any part of said shares may be issued by the Corporation from time to time as determined by the Board of Directors.

FILED
95 JAN 17 AM 10:01
TALLAHASSEE, FLORIDA

SUM-IT ACCOUNTING INC.

page 2 of 3

ARTICLE VI

INITIAL REGISTERED AGENT AND STREET ADDRESS

The name of this Corporation's initial Registered Agent at such address is:

Steven R. Heit
1905 Palm Dr.
Clearwater, Fl. 34623

ARTICLE VIII

INCORPORATOR

The name and street address of the incorporator signing these Articles of Incorporation is:

Steven R. Heit
1905 Palm Drive
Clearwater, FL 34623

The undersigned incorporator has executed these Articles of Incorporation this 13th day of January, 1995.

Steven R. Heit

Steven R. Heit

SUM-IT ACCOUNTING INC.

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CERTIFICATE DESIGNATING REGISTERED AGENT

Having been named Registered Agent and designated to accept service of process for **SUM-IT ACCOUNTING, INC.**, at the place designated in the Article of Incorporation, 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.

Steven R. Heit
1905 Palm Drive
Clearwater, Fl. 34623

Dated: January 13, 1995 Signed: Steven R Heit

FILED
95 JAN 17 AM 10:01
TALLAHASSEE, FLORIDA

P95000004662

Amendment Section
Division of Corporations
P.O.Box 6327
Tallahassee, Fl. 32314

December 11, 1995

Subject : Change of Name
P95000004662

800001667868
-12/21/95--01059--004
*****43.75 *****43.75

Enclosed is a check for \$43.75 for the filing fee and certificate of status for the amendment for a name change.

Steven R. Heit
1905 Palm Dr
Clearwater, Fl. 34623
(813)736-6258

FILED
95 DEC 21 AM 10:58
SECRETARY OF STATE
TALLAHASSEE FLORIDA

N/C

VS JAN 5 1996

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF

FILED
95 DEC 21 AM 10:58
SECRETARY OF STATE
TALLAHASSEE FLORIDA

SUM - IT ACCOUNTING INC.

(present name)

Pursuant to the provisions of section 607.1006, Florida Statutes, this corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendment(s) adopted: *(indicate article number(s) being amended, added or deleted)*

Article 1. Name

The name of the Corporation is Steven R. Heit & Associates Inc.

SECOND: If an amendment provides for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows:

THIRD: The date of each amendment's adoption: December 15, 1995

FOURTH: Adoption of Amendment(s) (CHECK ONE)

The amendment(s) was/were approved by the shareholders. The number of votes cast for the amendment(s) was/were sufficient for approval.

The amendment(s) was/were approved by the shareholders through voting groups.
The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):

"The number of votes cast for the amendment(s) was/were sufficient for approval by _____ voting group."

The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.

The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Signed this day 11 of DECEMBER, 19 95

Signature

Steven R Heit
(By the Chairman or Vice Chairman of the Board of Directors, President or other officer if adopted by the shareholders)

OR

(By a director if adopted by the directors)

OR

(By an incorporator if adopted by the incorporators)

STEVEN R HEIT
Typed or printed name

President/Director
Title