

P95000013/66

February 13, 1995

FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
409 EAST GAINES STREET
TALLAHASSEE, FLORIDA 32399

RE: WESTSHORE ACCOUNTING, INC.
ARTICLES OF INCORPORATION

Please find enclosed a check in the amount of \$122.50 for filing fees, registered agent fee, and certified copy of Articles of Incorporation for the above-referenced Corporation. Also enclosed are Articles of Incorporation for WESTSHORE ACCOUNTING, INC.

Please advise when the Articles have been filed.



JOHN R. THEIS
Certified Public Accountant
2651 Mapleloft Lane
Sarasota, Florida 34232
813/371-7636

Sincerely,

John R. Theis

JOHN R. THEIS
Incorporator

800001407218
-02/15/95--01104--003
***122.50 ***122.50

R. BROWN FEB 16 1995

ARTICLES OF INCORPORATION
OF
WESTSHORE ACCOUNTING, INC.

FILED
FEB 15 AM 10:24
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of the Corporation shall be WESTSHORE ACCOUNTING, INC., a Florida Corporation.

ARTICLE II - PURPOSE

This Corporation is organized for the purpose of transacting any and all lawful business.

ARTICLE III - POWERS

This Corporation shall have all of the powers enumerated in the "Florida General Corporation Act", (Chapter 607, Florida Statutes).

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 500 shares of voting common stock (five hundred shares), with a par value of \$1.00 (one dollar) per share.

ARTICLE V - PREEMPTIVE RIGHTS

The holders of the common stock of the Corporation shall have the preemptive right to purchase upon such price, terms and conditions as shall be afixed by the Board of Directors, such of the shares of the common stock of the Corporation as may be issued from time to time over and above the issue of the first 100 shares of the common stock of the Corporation which have never previously been sold or issued. Such preemptive right shall apply to such shares whether such additional shares constitute a part of the shares presently or subsequently authorized or constitute shares held in the treasury of the Corporation and shall be exercised in the respective ratio with the number of shares held by each stockholder at the time of such issue bears to the total number of shares outstanding in the names of all stockholders at such time.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is:

2651 MAPLELOFT LANE
SARASOTA, FLORIDA 34232

and the name of the initial registered agent of this Corporation at that address is

JOHN R. THEIS CPA

ARTICLES OF INCORPORATION

WISCONSIN ACCOUNTING, INC.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This Corporation shall have one director initially. The number of Directors may be either increased or decreased from time to time by the Bylaws, but shall never be less than one. The name of the initial director of this Corporation is:

JOHN R. THEIS

ARTICLE VIII - INCORPORATOR

The name and address of the incorporator of this Corporation is

JOHN R. THEIS
2651 MAPLELOFT LANE
SARASOTA, FLORIDA 34232

ARTICLE IX - CORPORATION'S PRINCIPAL OFFICE

The principal office of this corporation will be as follows:

2651 MAPLELOFT LANE
SARASOTA, FLORIDA 34232

ARTICLE X - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in the Articles of Incorporation, or any amendment to them, and any right conferred upon the shareholders is subject to this reservation.

ARTICLES OF INCORPORATION

WESISTORE ACCOUNTING, INC.

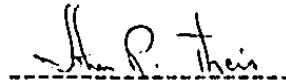
ARTICLE XI - OFFICERS

The initial officers of this Corporation are as follows:

PRESIDENT JOHN R. THEIS

SECRETARY ETHAN R. THEIS

THE UNDERSIGNED INCORPORATOR HAS EXECUTED THESE ARTICLES
OF INCORPORATION ON THIS 13th DAY OF FEBRUARY , 1995.



JOHN R. THEIS
INCORPORATOR

STATE OF FLORIDA)
COUNTY OF SARASOTA)

Before me, a Notary Public, appeared JOHN R.
THEIS, known to be the person described as the
Incorporator, who executed the foregoing Articles of
Incorporation, and said person did acknowledge subscribing
to the same.



NOTARY PUBLIC

Driver's license provided for
identification.



ACCEPTANCE OF APPOINTMENT
AS REGISTERED AGENT FOR
COAST AUTO SALES, INC.

FILED
95 FEB 15 AM 10:24
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Having been named to accept service of process for the above-named Corporation, at the place designated in the Corporation's Articles of Incorporation, I hereby acknowledge and accept the appointment and 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.

DATED: FEBRUARY 13, 1995

John P. Theis

JOHN R. THEIS CPA
Registered Agent for
WESTSHORE ACCOUNTING,
INC.