

P96000014600

JULES J. SABBATINO

2075 NORTH DIXIE HIGHWAY
POMPANO BEACH, FLA 33060

TEL: 305-785-3115

RECEIVED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
FEB 15 AM 9:04

JANUARY 31, 1996

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

400001710224
-02/08/96--01044--013
****122.50 ****122.50

Re: Accountax Network, P.A.

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for the
above referenced corporation and check in the amount of
\$122.50 to cover the cost of filing same.

Upon approval and filing of the Articles of Incorporation,
please return a certified copy of same in the enclosed
stamped self addressed envelope.

Thanking you in advance, I remain.

Very truly yours,

Jules J. Sabbatino
Jules J. Sabbatino

2/1/96

TR

00678 W96
00612
00671



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

February 12, 1996

GULES J. SABBATINO
2075 NO. DIXIE HIGHWAY
POMPANO BEACH, FL 33060

SUBJECT: ACCOUNTAX NETWORK, P.A.
Ref. Number: W96000003134

We have received your document for ACCOUNTAX NETWORK, P.A. and check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The registered agent and registered office listed in your articles of Incorporation must be consistent throughout the document.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6878.

Terri Buckley
Corporate Specialist

Letter Number: 196A00006047

ARTICLES OF INCORPORATION
OF
ACCOUNTAX NETWORK, P.A.

RECEIVED
FEB 15 AM 9:04
FILLMORE COUNTY FLORIDA

THE UNDERSIGNED, acting as incorporators of a corporation under the Florida General Corporation Act, adopt the following Articles of Incorporation for such corporation:

ARTICLE I

The name of this corporation is: ACCOUNTAX NETWORK, P.A.

ARTICLE II

The duration of this corporation is perpetual.

ARTICLE III

The purpose or purposes for which this corporation is organized are:

a. Any and all legal purposes, including, but not limited to, Accounting, Auditing, Business Management Consulting.

b. To acquire by purchase, exchange, gift, bequest, subscription or otherwise, and to hold, own, mortgage, pledge, hypothecate, sell assign, transfer, exchange or otherwise dispose of or deal in or with its own corporate securities or stock or other securities, including without limitations, any share of stock, bonds, debentures, notes, mortgages, or other instruments representing rights or interests therein or any property or assets created or issued by any person, firm, association, or corporation, or any government or subdivisions, agencies or instrumentalities thereof; to make payment there-

for, in any lawful manner or to issue in exchange therefor its own securities or to use its unrestricted or unreserved earned surplus for the purchase of its own shares, and to exercise as owner or holder of any securities, any and all rights, powers and privileges in respect thereof.

c. To do each and every thing necessary, suitable or proper for the accomplishment of any of the purposes or the attainment of any one or more of the subjects herein enumerated, or which may at any time appear conducive to or expedient for protection or benefit of this corporation, and to do said acts as fully and to the same extent as natural persons might, or could do, in any part of the world as principals, agents, partners, trustees or otherwise, either alone or in conjunction with any other person, association or corporation.

d. The foregoing clauses shall be construed both as purposes and powers, and shall not be held to limit or restrict in any manner the general powers of the corporation, and the enjoyment and exercise thereof, as conferred by the laws of the state of Florida; and it is the intention that the purposes and powers specified in each of the paragraphs of this Article III shall be regarded as independent purposes and powers.

ARTICLE IV

The aggregate number of shares which this corporation shall have authority to issue is 7,500 shares of common voting stock at \$1.00 par value per share. Fully paid stock of this corporation shall not be liable to any further call or assessment. The sum of the par value of all shares of capital stock of the corporation that have been issued shall be the

stated capital of the corporation at any particular time. To the extent consideration in excess of the par value of such shares, if any, is received for such shares, such excess consideration shall constitute capital surplus.

ARTICLE V - AMENDMENT

These Articles of Incorporation may be amended, altered, changed or repealed by the affirmative vote of a majority of the stock issued and outstanding, at a Shareholders meeting called for that purpose.

ARTICLE VI - SHAREHOLDER RIGHTS

Shareholders of the corporation shall have pre-emptive rights to acquire their pro rata share of stock of the corporation for all issues of any class of stock of the corporation, no matter when authorized, and for whatever consideration is contemplated to be received by the corporation, including but not limited to cash, other property, services, the acquisition of other corporations' shares or property through merger or the extinguishment of debts. Pre-emptive rights shall also apply to the reissuance of all redeemed or otherwise acquired shares, including the reissuance of treasury shares.

This article pertaining to pre-emptive rights may not be amended or deleted without the unanimous vote of the Shareholders of each affected class, and no issuance of stock of the corporation shall take place unless the price at which the stock is to be issued shall be approved by a majority of the Shareholders of the corporation.

ARTICLE VII - INITIAL OFFICE AND AGENT

The street address of this corporation's initial registered office in Florida is 2075 North Dixie Highway, Pompano Beach, Florida, 33060, and the name of its registered agent at that address is Jules J. Sabbatino.

ARTICLE VIII - DIRECTORS

The number of directors of the Corporation from time to time shall be as set forth in the By-Laws. The number of directors constituting the initial Board of Directors of this Corporation is two (2). The name and address of the persons to serve as Directors until the first annual meeting of shareholders, or until their successors are elected and qualify, are:

<u>Name</u>	<u>Address</u>
Jules J. Sabbatino	2075 North Dixie Highway Pompano Beach, Florida 33060
Laura S. Thorne	10073 S.W. 77 Ct Miami, Florida 33156

ARTICLE IX - INCORPORATORS

The name and address of the incorporator is:

<u>Name</u>	<u>Address</u>
Jules J. Sabbatino	2075 North Dixie Highway Pompano Beach, Florida 33060

ARTICLE X - COMMON DIRECTORS - TRANSACTIONS BETWEEN CORPORATIONS

No contract or other transaction between this corporation and one or more of its Directors or any other corporation, firm, association or entity in which one or more of its Directors are Directors or Officers or are financially interested, shall either be void or voidable because of such relationship or interest if: (a) the fact of such relationship or interest is disclosed

or known to the Board of Directors or committee which authorizes, approves or ratifies the contract or transaction by vote or consent of such interested Director; or (b) the fact of such relationship or interest is disclosed or known to the Shareholders entitled to vote and they authorize, approve or ratify such contract or transaction by vote or written consent; or (c) the contract is fair and reasonable to the corporation.

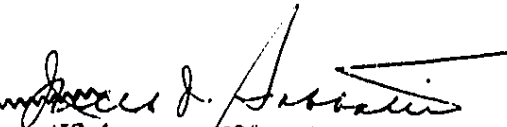
Common or interested Directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or committee thereof which authorizes, approves or ratifies such contract or transactions.

ARTICLE XI - BY-LAWS

The By-Laws of the corporation shall be initially adopted by the Board of Directors, and may be changed or repealed by the affirmative vote of a majority of the Shareholders at any meeting thereof.

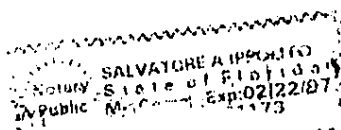
DATED this 31 day of January, 1996

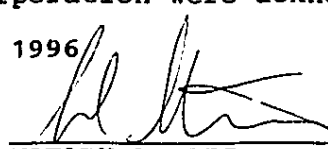
STATE OF FLORIDA)
) ss:
COUNTY OF BROWARD)



Julius J. Sabbatino
Notary Public, State of Florida
My Comm. Exp. 02/22/97
Comm. # 00061173

The foregoing Articles of Incorporation were acknowledged before me this 31 day of January, 1996

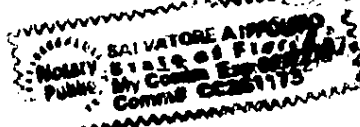

SALVATORE A. PAPPALARDO
Notary Public, State of Florida
My Comm. Exp. 02/22/97
Comm. # 00061173

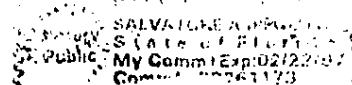


NOTARY PUBLIC

My Commission Expires

2/22/97


SALVATORE A. PAPPALARDO
Notary Public, State of Florida
My Comm. Exp. 02/22/97
Comm. # 00061173


SALVATORE A. PAPPALARDO
Notary Public, State of Florida
My Comm. Exp. 02/22/97
Comm. # 00061173

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

The following is submitted pursuant to Section 48.091(1) and
607.034, Florida Statutes:


ACCOUNTAX NETWORK, P.A., desiring to organize under the laws
of the State of Florida being in the County of Broward, at
2075 North Dixie Highway, Pompano Beach, Florida 33060, has named
Jules J. Sabbatino, located at 2075 North Dixie Highway, Pompano
Beach, Florida 33060, as its initial registered agent to accept
service of process within this state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above
stated corporation, at the initial registered office of the Corp-
oration in this state, I hereby accept to act in this capacity
and agree to comply with the provisions of said statute relative
to keeping the registered office of the corporation open from
10:00 a.m. to noon each day, except Saturdays, Sundays, and legal
holidays, and to post therein a sign designating the name of the
corporation and the name of its registered agent.

DATE: 1-31-96

By:


Jules J. Sabbatino
Registered Agent