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ATTORNEY AT LAW

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ADMITTED TO PRACTICE IN FLORIDA, VIRGINIA, WASHINGTON, D.C.

May 2, 1996

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

Re: Accounting Control Concepts, Inc.

Dear Sir or Madam:

I have enclosed for your review and filing the original and two copies of the Articles of Incorporation for Accounting Control Concepts, Inc. and a check in the amount of \$122.50 payable to the Florida Department of State for the following:

Filing Fee, for articles of
Incorporation, F.S. 607.0122(1)

700001814247
-05/09/96--01015--017
****122.50 ****122.50
\$35.00

Filing Fee, for Resident Agent
F.S. 607.0122(7)

35.00

Certified Copy, F.S. 607 0122(23)

52.50

TOTAL

\$122.50

Please return a certified copy of the Certificate of Incorporation to me in the enclosed self-addressed, stamped envelope.

Thank you for your prompt attention to and cooperation in this matter.

Very truly yours,

JAMES A. GRANOSKI, P.A.


James A. Granoski

Enclosures

(C:\CORPAC\DEPT STATE LETTER)

5/15/96

EFFECTIVE DATE

5/2/96

ARTICLES OF INCORPORATION
OF
ACCOUNTING CONTROL CONCEPTS, INC.

FILED
STATE
CORPORATION
96 MAY -9 12 11:18

The undersigned, acting as incorporator of ACCOUNTING CONTROL CONCEPTS, INC., under the Florida General Corporation Act, adopts the following Articles of Incorporation.

ARTICLE I. NAME AND PRINCIPAL OFFICE

ACCOUNTING CONTROL CONCEPTS, INC.
6037 Ravenwood Drive
Sarasota, FL 34231

ARTICLE II. COMMENCEMENT OF EXISTENCE

The existence of the corporation will commence five days before the date of filing of these Articles of Incorporation.

ARTICLE III. DURATION

The corporation will have a perpetual existence.

ARTICLE IV. PURPOSE

The general purpose or purposes for which the corporation is organized are as follows:

- (a) To provide accounting services.
- (b) To transact any or all other lawful business for which a corporation may be incorporated under the Florida General Corporation Act.

ARTICLE V. AUTHORIZED SHARES

The maximum number of shares that the corporation is authorized to have outstanding at any time is 10 shares of common stock having a par value of \$.10 per share. The consideration to be paid for each share shall be fixed by the board of directors and may be paid in whole or in part in cash or other property, tangible or intangible, or in labor or services actually performed for the

corporation, with a value, in the judgment of the directors, equivalent to or greater than the full par value of the shares.

ARTICLE VI. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the corporation is 2477 Stickney Point Road, Suite 207B, Sarasota, FL, 34231, and the name of the corporation's initial registered agent at that address is James A. Granoski.

ARTICLE VII. INITIAL BOARD OF DIRECTORS

The corporation shall have one (1) director initially. The number of directors may be either increased or diminished from time to time, as provided in the bylaws, but shall never be less than one. The names and street addresses of the initial directors are:

| <u>Name</u> | <u>Address</u> |
|-------------|--|
| Ilene Fell | 6037 Ravenwood Drive Sarasota, FL 34231 |

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator is:

| <u>Name</u> | <u>Address</u> |
|-------------|--|
| Ilene Fell | 6037 Ravenwood Drive Sarasota, FL 34231 |

The incorporator of the corporation assigns to this corporation his rights under Section 607.0201, Florida Statutes, to constitute a corporation, and he assigns to those persons designated by the board of directors any rights he may have as incorporator to acquire any of the capital stock of this corporation, this assignment becoming effective on the date corporate existence begins.

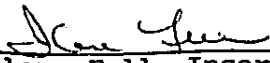
ARTICLE IX. BYLAWS

The power to adopt, alter, amend, or repeal bylaws shall be vested in the board of directors and the shareholders, except that the board of directors may not amend or repeal any bylaw adopted by the shareholders if the shareholders specifically provide that the bylaw is not subject to amendment or repeal by the directors.

ARTICLE X. AMENDMENTS

The corporation reserves the right to amend, alter, change, or repeal any provision in these Articles of Incorporation in the manner prescribed by law, and all rights conferred on shareholders are subject to this reservation. These Articles may be amended prior to the issuance of shares of the corporation by the unanimous approval or consent of the board of directors. Thereafter, every amendment shall be approved by the board of directors, proposed by them to the shareholders, and approved at a shareholders' meeting by the holders of a majority of the shares entitled to vote on the matter or in such other manner as may be provided by law.

IN WITNESS WHEREOF, the undersigned, as president, director and incorporator, has executed these Articles of Incorporation this 30th day of April, 1996.


Ilene Fell, Incorporator

Pursuant to Chapter 48.091, Florida Statutes, the following is submitted:

That ACCOUNTING CONTROL CONCEPTS, INC., desiring to organize under the laws of the State of Florida, with its initial registered office as indicated in the Articles of Incorporation, at 2477

Stickney Point Road, Suite 207B, Sarasota, FL, 34231, has named James A. Granoski, located at that address, as its agent to accept service of process within this state.

ACKNOWLEDGEMENT:

Having been named to accept service of process for the corporation named above, at the place designated in this certificate, I agree to act in that capacity and to comply with the provisions of the Florida General Corporation Act relative to keeping open the registered office.


James A. Granoski

FILED
CLERK OF DISTRICT COURT
JAN 11 1991
JAN 11 1991