

SARA M. POWERS
Powers Accounting Service
7026 Greenfern Lane
Jacksonville, FL ~~32210~~ 32277
(904) 744-6124

P96000104301

Secretary of State
409 East Gaines St
Tallahassee, FL 32301

Attn: Corporate Division
POWERS ACCOUNTING SERVICE, INC.

200002036532--4
-12/24/96--01043--013
****122.50 ****122.50

Dear Sir:

Enclosed are the Articles of Incorporation for the
above named for the purpose of incorporating, also
enclosed is check #12203 in the amount of \$122.50
covering the following cost:

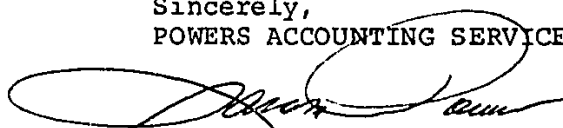
Filing Fee	\$ 35.00
Certified copy	52.50
Registered Agent	
Designation	35.00
Total	\$ 122.50

EFFECTIVE DATE
1-1-97

Your early attention would be most appreciated.

Please forward all information regarding charter to
me at the above address.

Sincerely,
POWERS ACCOUNTING SERVICE




Sara M. Powers
Owner

SMP:cb
Enc(2)

SECRETARY OF STATE
TALLAHASSEE FLORIDA

96 DEC 23 AM 8:46

FILED



ARTICLES OF INCORPORATION
OF
POWERS ACCOUNTING SERVICE, INC.

FILED
96 DEC 23 AM 8:46
SECRETARY OF STATE
TALLAHASSEE FLORIDA

I, the undersigned, hereby associate for the purpose of becoming a corporation under the Laws of the State of Florida, by and under the provisions of the Statutes of the State of Florida, providing for the formation, liabilities, rights, privileges and immunities of a corporation for profit.

ARTICLE I

The name of the corporation shall be POWERS ACCOUNTING SERVICE, INC.. The date of the incorporation shall be JANUARY 1, 1997.

EFFECTIVE DATE
1-1-97

ARTICLE II

The general nature of the business and the objects and purposes to be transacted and carried on Are: to do any and all things herein mentioned as fully and to the same extent as natural persons might, or could do Viz:

(a.) To operate, conduct, establish and maintain a business devoted to accounting & tax returns and to engage in such other business in connection therewith, and in the sale of such other commodities as may be advantageous to the corporation.

(b.) To have one or more locations, and to buy, hold, mortgage, convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks and licenses in the State of Florida and in all the States and Countries.

(c.) To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness and execute such mortgages, transfers or corporate property, or other instruments to secure the payment of corporate indebtedness as required. To

purchase the corporate assets of any other character of business, to guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock or any bonds, securities or other evidences in indebtedness created by other corporations of the State of Florida or any other State of government, and while owner of such stock to exercise all the rights, powers and privileges of ownership including the right to vote such a stock.

(d.) To make advances and loans of money and credits and to receive, accept, hold, collect and pay out deposits of money, to issue, receive, accept, hold, collect, assign and transfer debts, contracts, covenants, and specialities, to receive and accept mortgages or real estate and of interest in land and collateral and other forms of security for money and secure same by the issue of bonds, notes, mortgages, and all other forms of security. To make, enter into, purchase, transfer and assign any and all kinds of contracts, agreements, bonds, notes, or obligations, to make, enter into and perform contracts of any kind with any fund, person, association or corporation.

(e.) To have, possess, exercise and enjoy all the rights, privileges and powers incidental to any or all of the foregoing business or necessary or convenient for the full and complete exercise and performance of the same, to have, exercise and enjoy all the rights, powers and privileges incident to corporations of like nature organized and existing under the Laws of the State of Florida.

The foregoing shall be construed both as objects and powers and it is hereby expressly provided that the foregoing enumeration of specific powers shall not be held to limit or restrict in any manner the powers of the corporation.

ARTICLE III

The capital stock of this corporation shall be SEVENTY-FIVE HUNDRED (7500) SHARES of common stock with par value of ONE DOLLAR (\$1.00). All stock shall be fully paid for in lawful money of the UNITED STATES or in property, labor or services at a just valuation to be fixed by the Directors of the corporation at a meeting called for that purpose.

ARTICLE IV

The amount of Capital with which this corporation shall commence business is not less than FIVE HUNDRED DOLLARS (\$500.00).

ARTICLE V

The Corporation shall have a perpetual existence unless sooner dissolved according to Law.

ARTICLE VI

The principal place of business of said corporation shall be at 7026 GREENFERN LN., JACKSONVILLE, FLORIDA 32277 with branches at such other place or places within or without the State of Florida or within or without the United States of America as the Board of Directors may from time to time determine and resolve. SARA M. POWERS is the Registered Agent at the above address.

ARTICLE VII

Section 1. The corporation shall have ONE (1) Director initially. The number of Directors may be increased or diminished from time to time, by By-Laws adopted by the stockholders, but shall never be less than ONE (1), nor more than FIVE (5).

Section 2. The name and address of the person who is to serve as Director for the ensuing

year, or until the First Annual Meeting of the corporation is:

SARA M. POWERS
7026 GREENFERN LN.
JACKSONVILLE, FL 32277

ARTICLE VIII

The name and street address of the officer of the corporation for the first year shall be:

SARA M. POWERS, PRESIDENT
7026 GREENFERN LN.
JACKSONVILLE, FL 32277

CYNTHIA P. BROWN, SECRETARY-TREASURER
12151 SPRINGMOOR ONE CT.
JACKSONVILLE, FL 32225

ARTICLE IX

The name and street address of the Subscriber to this Certificate of Incorporation is:

SARA M. POWERS
7026 GREENFERN LN.
JACKSONVILLE, FL 32277

ARTICLE X

This Certificate of Incorporation may be amended in the manner provided by Law. Every amendment shall be approved at a stockholders meeting by a majority of the stockholders entitled to vote thereon, unless all the Directors and all the Stockholders sign a written statement manifesting their intention that a certain amendment of this Certificate of Incorporation be made.

ARTICLE XI

Section 1. The Annual Meeting for the election of the members of the Board of Directors shall be held as may be provided in the By-Laws.

Section 2. The corporation may provide in its By-Laws for the holding of additional

regular meetings and any special meetings and the By-Laws shall provide for notice for all such meetings.

IN WITNESS WHEREOF, The said Subscriber, and Incorporator, hereunto set her hand and seal this 5th day of December, 1996 for the purpose of forming this corporation under the Laws of the STATE OF FLORIDA.

WITNESSES:

Judy E. Kinsey

SARA M. POWERS
SARA M. POWERS

Carlie F. Henao

STATE OF FLORIDA)

COUNTY OF DUVAL)

Before me, a Notary Public, duly authorized in the State and County named above to take acknowledgements, personally appeared SARA M. POWERS to me known to be the person described as Subscriber in and who executed the foregoing ARTICLES OF INCORPORATION. She acknowledged before me that she executed and subscribed to these ARTICLES OF INCORPORATION.

WITNESS my hand and official seal in the County and State named above this 5th day of December, 1996.

Judy E. Kinsey
NOTARY PUBLIC, STATE OF FLORIDA AT LARGE



JUDY E KINSEY
My Commission CC418603
Expires Oct. 23, 1998
Bonded by HAI
800-422-1555

- 5 -



JUDY E KINSEY
My Commission CC418603
Expires Oct. 23, 1998
Bonded by HAI
800-422-1555

POWERS ACCOUNTING SERVICE, INC.

I hereby am familiar with and accept the duties and responsibilities as registered agent for the
above named corporation.


SARA M. POWERS
Registered Agent

FILED
96 DEC 23 AM 8:46
SECRETARY OF STATE
TALLAHASSEE FLORIDA