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THE UNITED STATES
CORPORATION
COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 516637 80520A

AUTHORIZATION :

COST LIMIT : \$ PPD

ORDER DATE : September 3, 1997

ORDER TIME : 11:10 AM

ORDER NO. : 516637-005

CUSTOMER NO: 80520A

CUSTOMER: Clark A. Stillwell, Esq
BRANNEN STILLWELL & PERRIN, PA

320 Highway 41 South

Inverness, FL 34450

FILED
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TALLAHASSEE FLORIDA

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DOMESTIC FILING

NAME: CITRUS ACCOUNTING & TAX
SERVICES, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Andrea C. Mabry

EXAMINER'S INITIALS: _____

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ARTICLES OF INCORPORATION
OF
CITRUS ACCOUNTING & TAX SERVICES, INC.

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SEP 3 1997
TALLAHASSEE, FLORIDA

ARTICLE I
NAME

The name of this corporation is CITRUS ACCOUNTING & TAX SERVICES, INC., with its principal office address being located at Plantation Pointe, Suite B, 521 S.E. Ft. Island Trail, Crystal River, Florida, 34429.

ARTICLE II
DURATION

This corporation shall have perpetual existence.

ARTICLE III
PURPOSE

This corporation is organized for the following purposes:

1. To purchase, improve, develop, hold and own real estate and lease, mortgage and sell the same in such parts or parcels improved or unimproved, and on such terms as to time and manner of payment as this corporation may, by its shareholders agree upon.
2. To maintain and keep places for storage and warehouses for storage and deposit of goods and merchandise of all kinds and description, and conduct all business appertaining thereto, including the making of advances of goods, stored or deposited with it, and to have and to receive all the rights and emoluments thereto belonging.
3. To carry on business, in the United States or elsewhere as factors, agents, commission merchants or merchants to buy, sell and deal in, at wholesale or retail,

merchandise, goods, wares and commodities of ever sort, kind or description and to carry on any other business whether manufacturing or otherwise, which can be conveniently carried on with any of the company's objects; to open stores, offices or agencies throughout the United States or elsewhere, or to allow or cause the legal estate and interest in any properties or business acquired, established or carried on by the company to remain or be vested in the name of or carried on by any other company formed or to be formed, and either upon trust for or as agents or nominees of this company, and to manage the affairs to take over and carry on the business of any such other company formed or to be formed, and to exercise all or any of the powers of such company, or of holders of shares of stock or securities; to purchase or otherwise acquire and undertake all or any part of the business, property and liabilities of any persons or company, carrying on any kind of business which this company is authorized to carry on; to enter into partnerships or into any arrangement for sharing profits, union of interest, reciprocal concessions, joint ventures, or cooperate with any person which this company is authorized to carry on; or any business or transaction capable of being conducted, so as, directly or indirectly, benefit this company.

4. To lend money, either with or without security, and generally to such person and upon such terms and conditions as this corporation may think fit, and in particular for the purpose of undertaking to build or improve any property in which this corporation is interested as tenants, builders or contractors.

5. To conduct a general brokerage agency and commission business for others in the purchase, sale and management of real estate or personal property for others and negotiating loans thereon.

6. To purchase and sell for others personal property, stocks, bonds and notes and to negotiate loans thereon for others.

7. To manufacture, purchase or otherwise acquire, own, mortgage, pledge, sell, assign, transfer or otherwise dispose of, to invest, trade, deal in and deal with goods, wares and merchandise, and real and personal property of every class and description.

8. To acquire and pay for, in cash and otherwise, stocks and bonds of this corporation, the good will, rights, assets and property, and to undertake or assume the whole or any part of the obligation or liabilities of any person, firm, association, or corporation.

9. To acquire, hold, use, sell, assign, lease, grant license and privileges, inventions, improvements, and processes, copyrights, trademarks and trade names, relating to or useful in connection with any business of this corporation.

10. To provide general accounting and financial services and ancillary business to said services.

11. To guarantee, purchase, hold, vote, sell, assign, transfer, mortgage, pledge or otherwise dispose of shares of the capital stock of or any bonds, securities, or evidence of indebtedness created by any other corporation or corporations organized under the laws of this state or any other state, country, nation, government, and while the owner thereof, to exercise all of the rights, powers and privileges of ownership.

12. To issue bonds, debentures or obligations of this corporation from time to time, for any of the objects or purposes of the corporation, and to secure the same by mortgage pledge, deed or trust, or otherwise.

13. To purchase, hold, sell and transfer the shares of its own capital stocks; PROVIDED, it shall not use its funds or property for the purchase of its own shares of capital stock which such use would cause any impairment of its capital; and PROVIDED FURTHER, that shares of its own capital stock belonging to it shall not be voted upon directly or indirectly.

14. To have one or more offices to carry on all or any of its operations and businesses and without restrictions or limit as to amount, to purchase or otherwise acquire, hold, own, mortgage, sell, convey or otherwise dispose of real and personal property of every class and description in any of the states, districts, territories, colony or country.

15. In general, to carry on any other business in connection with the foregoing, whether manufacturing or otherwise and to have and exercise all the powers conferred to the laws of Florida upon corporations, and to do any or all of the things above set forth to the same extent as natural persons might or could do.

16. To transact any or all lawful business.

The foregoing clauses 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 this corporation.

The above and foregoing businesses enumerated are intended as illustrative and not restrictive, and this corporation shall have the power to handle such other business or businesses, either in its own behalf or as agent or broker for others, and shall further engage in any or all like or kindred businesses which may be necessary or profitable in conjunction with the businesses above enumerated; and generally shall have and exercise all powers,

privileges, and immunities or businesses of like kind and nature incorporated under the laws of the State of Florida, and shall enjoy the privileges and immunities pertaining to incorporators under the laws of the State of Florida.

ARTICLE IV **CAPITAL STOCK**

This corporation is authorized to issue One Thousand shares (1,000) of one dollar (\$1.00) par value common stock, which shall be designated as "common shares."

ARTICLE V **PREEMPTIVE RIGHTS**

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI **INITIAL REGISTERED OFFICE AND AGENT**

The street address of the initial registered office of this corporation is Plantation Pointe, Suite B, 521 S.E. Ft. Island Trail, Crystal River, Florida, and of the initial registered agent of this corporation is THOMAS E. LEAHY at the same address.

ARTICLE VII **INITIAL BOARD OF DIRECTORS**

This corporation shall have two (2) directors initially. The number of directors may be either increased or diminished from time to time by the Bylaws, but shall never be less than one (1). The name and address of the initial directors of this corporation are:

<u>Name</u>	<u>Address</u>
THOMAS E. LEAHY	28860 Southfield, Suite 261 Lathrup Village, MI 48076
LOIS P. LEAHY	28860 Southfield, Suite 261 Lathrup Village, MI 48076

ARTICLE VIII
MANAGEMENT BY SHAREHOLDERS

The shareholders, subject to any specific written limitations or restrictions imposed by law or by these Articles of Incorporation shall direct the carrying out of the purposes and exercise the powers of the corporation. The affairs and business of this corporation shall be managed and its corporate powers exercised by its shareholders.

ARTICLE IX
INCORPORATOR

The name and address of the persons signing these Articles is:

THOMAS E. LEAHY	28860 Southfield, Suite 261 Lathrup Village, MI 48076
LOIS P. LEAHY	28860 Southfield, Suite 261 Lathrup Village, MI 48076

ARTICLE X
BYLAWS

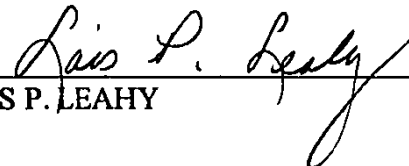
The power to adopt, alter, amend or repeal bylaws shall be vested in the shareholders.

ARTICLE XI
AMENDMENT

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

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles
of Incorporation the 26th day of August, 1997.


THOMAS E. LEAHY


LOIS P. LEAHY

STATE OF MICHIGAN

COUNTY OF Oakland

The foregoing instrument was acknowledged before me this 26 day of
August, 1997, by THOMAS E. LEAHY AND LOIS P. LEAHY, who:

(complete as appropriate)

is personally known to me NO (yes/no)
produced identification yes (yes/no)
I.D. produced Michigan Driver License (if applicable)


Notary Public

Name: DELORES J. BRYANT

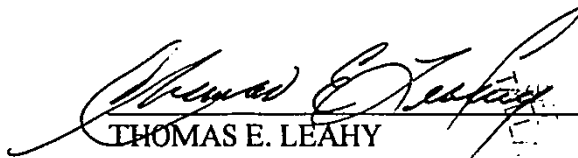
Commission Expires: April 21, 2002

Commission No. DELORES J. BRYANT
Notary Public, Oakland County, Michigan
My Commission Expires April 21, 2002

ACCEPTANCE OF REGISTERED AGENT

Having been named as registered agent to accept service of process for CITRUS ACCOUNTING & TAX SERVICES, INC., at the place designated in these Articles, I 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 on this 26th day of AUGUST, 1997.


THOMAS E. LEAHY

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Leahy/Articles.inc.
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