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August 25, 1997

Secretary of State  
Division of Corporation  
409 E. Gaines Street  
Tallahassee, Florida 32399

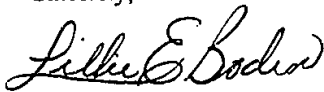
Re: Development Accounting Services, Inc.  
Articles of Incorporation  
(Name availability OK per telephone  
call Monday, August 25, 1997.)

To Whom It May Concern:

Enclosed please find articles of incorporation and a check in the amount of \$122.50, for the above referenced corporation.

If there are any further questions, please contact me at, area code 941/366-7781. Thank you for your attention to this request.

Sincerely,



Lillie E. Bodin

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\*\*\*122.50 \*\*\*122.50

LILLIE E. BODIN  
1290 N. PALM AVE.  
SARASOTA, FL 34236

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DIVISION OF CORPORATIONS  
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FLORIDA DEPARTMENT OF STATE  
Sandra B. Mortham  
Secretary of State

COPY

September 2, 1997

LILLIE E. BODIN  
1290 N. PALM AVE.  
SARASOTA, FL 34236

SUBJECT: DEVELOPMENT ACCOUNTING SERVICES, INC.  
Ref. Number: W97000020211

We have received your document for DEVELOPMENT ACCOUNTING SERVICES, INC. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

- ✓ The document must contain a registered agent with a Florida street address and a signed statement of acceptance. (i.e. I hereby am familiar with and accept the duties and responsibilities of Registered Agent.)

Section 607.0120(6)(b), or 617.0120(6)(b), Florida Statutes, requires that articles of incorporation be executed by an incorporator.

- ✓ Please return the original and one copy of 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 (850) 487-6995.

Wanda Sampson  
Document Specialist

Letter Number: 197A00043897

9-10-97

*I thank you for your attention to this request. Please find executed statements of acceptance as "Registered Agent."*

*Lillie E. Bodin*

ARTICLES OF INCORPORATION  
OF

DEVELOPMENT ACCOUNTING SERVICES, INC.

I, THE UNDERSIGNED natural person of the age of twenty-one (21) years or more and a citizen of Florida, acting as incorporator of a corporation under the Florida State Laws for Corporations, do hereby adopt the following articles of incorporation for such corporation:

ARTICLE ONE

The name of the corporation is  
DEVELOPMENT ACCOUNTING SERVICES, INC.

ARTICLE TWO

The period of duration is perpetual.

ARTICLE THREE

The purpose for which the corporation is organized is to transact any or all lawful business for which corporation may be incorporated.

ARTICLE FOUR

The aggregate number of shares that the corporation shall have authority to issue is One Thousand (1,000). Such shares shall be divided into 1,000 shares of common stock, which shares shall have a par value of One Dollar (\$1.00).

ARTICLE FIVE

The shareholders of the corporation hereby delegate to the Board of Directors power to; adopt, alter, amend, to repeal the by-laws of the corporation; the power shall be exclusively in the Board of Directors and shall not be exercised by the shareholders.

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DIVISION OF CORPORATIONS  
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ARTICLE SIX

The corporation will not commence business until it has received for the issuance of its shares consideration of the value of One Thousand Dollars (\$1,000) consisting of; money, labor done, or property actually received, which sum is not less than One Thousand Dollars (\$1,000).

ARTICLE SEVEN

The mailing address of its principal/registered office is 1290 N. Palm Avenue, Sarasota, Florida 34236 and the name of the initial registered agent at such address is Lillie E. Bodin.

ARTICLE EIGHT

The number of directors constituting the initial Board of Directors is one (1) and the name and address of the person who is to serve as director until the first annual meeting of the shareholders or until her successor is elected and qualifies is as follows:

NAME	ADDRESS
Lillie E. Bodin	1290 N. Palm Avenue Sarasota, Florida 34236

ARTICLE NINE

The name and address of the incorporator is as follows:

NAME	ADDRESS
Lillie E. Bodin	1290 N. Palm Avenue Sarasota, Florida 34236

#### ARTICLE TEN

No shareholder shall have pre-emptive rights to acquire any additional unissued treasury shares of the corporation now or hereafter authorized or held.

#### ARTICLE ELEVEN

No shareholder shall have the right to cumulate his votes for any reason whatsoever.

#### ARTICLE TWELVE

Any contract or other transaction between the corporation and one or more of its directors, or between the corporation and any firm of which one or more of its directors are members or employees, or in which they are interested, or between the corporation or association of which one or more of its directors are shareholders, members, directors, officers or employees, or in which they are interested, shall be valid for all purposes, notwithstanding the presence of such director or directors at the meeting of the board of directors of the corporation, which acts upon, or in reference to, such contract or transaction, and notwithstanding his or their participation in such action if the fact of such interest shall be disclosed or known to the board of directors and the board of directors shall, nevertheless, authorize, approve and ratify such contract or transaction by vote of a majority of directors present, such interested director or directors to be counted in determining whether a quorum is present. This Article shall not be construed to invalidate any contract or transaction which would otherwise be valid under the common or statutory law applicable thereto.

IN WITNESS WHEREOF, I have executed these articles of incorporation in duplicate on the 10 day of September, 1997.

I hereby am familiar with and accept the duties and responsibilities as Registered Agent for said corporation.

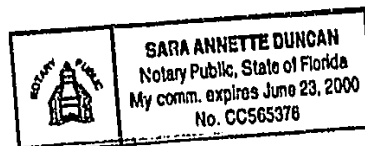
Lillie E. Bodin  
Lillie E. Bodin  
INCORPORATOR/REGISTERED AGENT

THE STATE OF FLORIDA X

COUNTY OF SARASOTA X

BEFORE ME, a Notary Public in and for said County and State, on this 10 day of September, 1997 personally appeared before me Lillie E. Bodin who being by me first duly sworn, declared that she is the person who signed the foregoing document as incorporator/agent, and that the statements contained therein are true.

Sara Annette Duncan  
Notary Public in and for  
Sarasota County, Florida



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