P97000080638

CSC THE UNITED STATES CORPORATION COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 532389 130699A

AUTHORIZATION : Patricia Pizzuto

COST LIMIT : $ 122.50

ORDER DATE : September 17, 1997

ORDER TIME : 9:29 AM

ORDER NO. : 532389-005

600002295916--1

CUSTOMER NO: 130699A

CUSTOMER: Benjamin A. Jablow, Esq
BENJAMIN A. JABLOW, ESQ

Suite 102
1680 Fruitville Road
Sarasota, FL 34236

DOMESTIC FILING

NAME: JACARANDA ACCOUNTING SERVICES, INC.

FILED
97 SEP 17 PM 2:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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: Stacy L Earnest

EXAMINER'S INITIALS:

RECEIVED
97 SEP 17 PM 12:21
DIVISION OF CORPORATION

SN SEP 17 1997

FILED
97 SEP 17 PM 2:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
of
JACARANDA ACCOUNTING SERVICES, INC.

ARTICLE I - NAME AND MAILING ADDRESS

The name of this corporation is Jacaranda Accounting Services, Inc. The mailing address is 764 Bradenton Road, Venice, Fl. 34293.

ARTICLE II - DURATION

This corporation shall exist perpetually.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of any and all lawful business for which corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV - POWERS

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act.

ARTICLE V - CAPITAL STOCK

This corporation is authorized to issue 100 shares of common stock having a par value of one (1) dollar per share.

ARTICLE VI - 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 pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VII - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 764 Bradenton Road, Venice, Fl. 34293, and the name of the initial registered agent of this corporation at that address is William F. Thom.

ARTICLE VIII - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) Director initially. The number of Directors may be either increased or diminishedfrom time to time by the Bylaws, but shall never be less than one. The name and address of the initial Director is:

1. William F. Thom
   764 Bradenton Road
   Venice, Fl. 34293

ARTICLE IX - MANAGEMENT OF CORPORATION BY SHAREHOLDERS

All corporate powers shall be exercised by or under the authority of, and the business affairs of this corporation shall be managed under the direction of the shareholders of this corporation, the act of the shareholders representing majority of the outstanding shares of the corporation entitled to vote, represented in person or proxy, shall be entitled to one vote in person, or by proxy, for each share of voting stock held by him. A majority of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, shall constitute a quorum at any meeting of the shareholders for the management of the business of the corporation.

ARTICLE X - INCORPORATORS

The name and address of the person signing these Articles is as follows: William F. Thom, 764 Bradenton Road, Venice, Florida 34293.

ARTICLE XI - BYLAWS

The power to adopt, alter, amend or repeat Bylaws shall be vested in the Board of Directors, and the shareholders.

ARTICLE XII - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these articles of incorporation and any amendment hereto, any right conferred upon the stockholders is subject to this reservation.

ARTICLE XIII - INDEMNIFICATION

This corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation this 15th day of September, 1997.

William F. Thom

William F. Thom

STATE OF FLORIDA
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me this 15th day of September, 1997, by William F. Thom. William F. Thom is personally known to me and did not take an oath.

[signature]

Notary Public

My Commission Expires:

NOTARY PUBLIC STATE OF FLORIDA

BENJAMIN A JABLOW
My Commission CC409008
Expires Sep. 21, 1998
Bonded by HAI
800-422-1555

ACCEPTANCE OF RESIDENT AGENT

The undersigned having been designated in these Articles of Incorporation as Resident Agent hereby accepts that role and agrees to serve in that role as prescribed by law.

William F. Thom

William F. Thom

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SEC. OF STATE
TALLAHASSEE, FLORIDA