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ARTHUR J. CAPPELLA
CERTIFIED PUBLIC ACCOUNTANT

TELEPHONE
(407) 732-3113

1100 S. FEDERAL HIGHWAY
BOYNTON BEACH, FL 33435

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STATE OF FLORIDA
DIVISION OF CORPORATIONS
P.O. BOX 6327
TALLAHASSEE, FLORIDA 32314

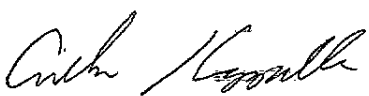
DEAR SIRs:

ENCLOSED, PLEASE FIND CHECK FOR \$ 122.50 FOR INCORPORATING
BAJ ACCOUNTING & TAX SERVICE, INC.
WHEN COMPLETED PLEASE RETURN TO:

ARTHUR J CAPPELLA
CERTIFIED PUBLIC ACCOUNTANT
1100 SOUTH FEDERAL HWY
BOYNTON BEACH, FL 33435

THANKING YOU IN ADVANCE.

SINCERELY,



ARTHUR J CAPPELLA
CERTIFIED PUBLIC ACCOUNTANT

AJC/PT

FILED
97 DEC -1 AM 10:40
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

nam
12-4-97

ARTICLES OF INCORPORATION

WE, THE UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the State of Florida providing for the formation, liability, rights, privileges and immunities of corporations for profit.

ARTICLE I, NAME

The name of this corporation shall be:

BAJ ACCOUNTING & TAX SERVICE, INC.

ARTICLE II, NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE III, CAPITAL STOCK

The maximum number of shares that this corporation is authorized to have outstanding at any time is Five Hundred (500) Shares of common stock, of One Dollar (\$1.00) par value.

ARTICLE IV, INITIAL CAPITAL

The amount of capital with which this Corporation will begin business will not be less than One Hundred (\$100.00) Dollars.

ARTICLE V, TERM OF EXISTENCE

The Corporation is to have perpetual existence.

ARTICLE VI, ADDRESS

The initial street address in the State of the principal Office of the Corporation shall be:

1100 SOUTH FEDERAL HWY, SUITE 4
BOYNTON BEACH, FL 33435

The Board of Directors may from time to time move the principal office to any other address in Florida.

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TALLAHASSEE, FLORIDA

ARTICLE VII, INITIAL BOARD OF DIRECTORS

This Corporation shall have Director(s) initially.

The number of Directors may be either increased or diminished by the by-laws adopted by the shareholders but shall never be less than one. The name and address of the initial Director of this Corporation:

ARTHUR J CAPPELLA
1100 SOUTH FEDERAL HWY, SUITE 4
BOYNTON BEACH, FL 33435

ARTICLE VIII, INCORPORATOR

The names and addresses of the Incorporators:

ARTHUR J CAPPELLA
1100 SOUTH FEDERAL HWY, SUITE 4
BOYNTON BEACH, FL 33435

ARTICLE IX, BY-LAWS

The power to adopt, alter, amend, or repeal by-laws shall be vested in the Board of Directors and Shareholders.

ARTICLE X, AMENDMENT

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

ARTICLE XI, SUB-CHAPTER S CORPORATION

This Corporation may be a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII, REGISTERED AGENT AND REGISTERED OFFICE.

THE REGISTERED AGENT ARTHUR J CAPPELLA LOCATED AT
1100 SOUTH FEDERAL HWY, SUITE 4, BOYNTON BEACH, FL 33435

ACCEPT THIS POSITION AS SIGNED BELOW: I HEREBY AM FAMILAR WITH
AND ACCEPT THE DUTIES AND RESPONSIBILITIES AS REGISTERED AGENT
FOR SAID CORPORATION.

X *Arthur J. Cappella*

THE REGISTERED OFFICE WILL BE AT: _____

1100 SOUTH FEDERAL HWY, SUITE 4, BOYNTON BEACH, FL 33435

X *Arthur J. Cappella*

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

IN WITNESS WHEREOF, the undersigned, as subscribing incorporators, have hereinto set our hands and seals this 25 day of November 1997 for the purpose of forming this Corporation under the Laws of the State of Florida, and hereby make and file, in the office of the Secretary of the State of Florida, these Articles of Incorporation, and certify that the facts herein stated are true.

x *[Signature]*

SWORN TO AND SUBSCRIBED BEFORE ME

THIS 25th day of Nov 1997

Peter Tremblay
Notary Public

