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FLORIDA DIVISION OF CORPORATIONS
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ACCT#: 105256001620

CONTACT: RICHARD OSTER
PHONE: (608)251-6600

FAX #: (608)251-6907

NAME: B & D ACCOUNTING AND CONSULTING, INC.

AUDIT NUMBERH98000005564

DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.

CERT. OF STATUS..1 PAGES..... 1

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TALLAHASSEE, FLORIDA

m 3/23/98

**ARTICLES OF INCORPORATION
OF
B & D ACCOUNTING AND CONSULTING, INC.**

The undersigned incorporator, for the purpose of forming a corporation under the Florida business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be: B & D ACCOUNTING AND CONSULTING, INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be: 175 Oak Street, Fayetteville, GA 30215

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 100,000. The par value of each share of stock is \$1.00.

ARTICLE IV INITIAL REGISTERED AGENT & STREET ADDRESS

The name and address of the initial registered agent is: Business Filings Incorporated., 1186 Ocean Shore Blvd., Suite 195, Ormond Beach, FL 32176.

ARTICLE V INCORPORATOR

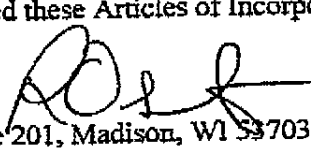
The name and street address of the incorporator to these Articles of Incorporation is Richard Oster, 214 N. Henry Street, Suite 201, Madison, WI 53703.

ARTICLE V INITIAL DIRECTORS

The initial directors of the corporation is:
Kevin J. Berth, 175 Oak Street, Fayetteville, GA 30215
Dan M. Danford III, 175 Oak Street, Fayetteville, GA 30215

The undersigned incorporator has executed these Articles of Incorporation this 24 day of March, 1998

The document was prepared by:
Richard Oster, 214 N. Henry Street, Suite 201, Madison, WI 53703. 608-251-6800



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**CERTIFICATE OF DESIGNATION OF REGISTERED
AGENT/REGISTERED OFFICE**

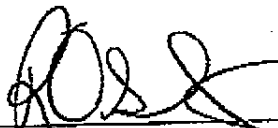
PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA STATUTES,
THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE
STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN
DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE
STATE OF FLORIDA.

The name of the corporation is: B & D ACCOUNTING AND CONSULTING, INC.

The name and address of the registered agent and office is: Business Filings Incorporated,
1186 Ocean Shore Blvd., Suite 195, Ormond Beach, FL 32176.

Having been named as registered agent and to accept service of process for the above
stated corporation at the place designated in this certificate, I hereby accept the
appointment as registered agent and agree to act in this capacity. I further agree to
comply with the provisions of all statutes relating to the proper and complete
performance of my duties, and I am familiar with and accept the obligations of my
position as registered agent.

Signature: _____


Richard Oster, Vice-President
Business Filings Incorporated.

Date

3-22-98

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TALLAHASSEE, FLORIDA