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FROM: FAST CORP. AGENTS, INC. ACCT#: 071001002335

CONTACT: LIDIA FERNANDEZ  
PHONE: (305)599-0839 FAX #: (305)716-0346

NAME: ACCOUNTING PLUS & ASSOCIATES, INC.  
AUDIT NUMBER.....H98000008277  
DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.  
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ARTICLES OF INCORPORATION  
OF

98 MAY -1 PM 2: 19

ACCOUNTING PLUS & ASSOCIATES, INC.

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

The undersigned Incorporator(s), for the purpose of forming a corporation under the Florida General Corporation Act, hereby adopt(s) the following Articles of incorporation.

ARTICLE I NAME

The name of the corporation shall be:

ACCOUNTING PLUS & ASSOCIATES, INC.

The principal place of business of this corporation shall be:

17420 NW 86 Ave., Miami Lakes, Florida 33015

ARTICLE II NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III CAPITAL STOCK

The aggregate number of shares of stock and its value that this corporation is authorized to have outstanding at any one time  
100 shares at \$1.00 par value.

ARTICLE IV TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE V OFFICERS DIRECTORS

The name(s) and street address(es) of the initial officer(s) and director(s), if any, who shall hold office the first year of the corporation's existence or until their successor(s) is(are) elected, is(are):

MARITZA M. DIAZ/PRES. 17420 NW 86 Ave. Miami Lakes, Fl. 33015  
LUIS L. DIAZ/V.PRES. 17420 NW 86 Ave. Miami Lakes, Fl. 33015

Prepared By: FAST CORP. AGENTS  
Michael I. Santucci  
5201 NW 74 Ave.  
Miami, Florida 33166  
(800) 714-6191

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ARTICLE VI INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to this articles of incorporation is(are):

MARITZA M. DIAZ 17420 NW 86 Ave., Miami Lakes, Fl. 33015

IN WITNESS WHEREOF, the undersigned incorporator(s) has(have) executed these Articles of Incorporation this 1st day of MAY, 1998.

Signature(s) of Incorporator(s)



\_\_\_\_\_  
\_\_\_\_\_

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CERTIFICATE OF DESIGNATION  
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.325, 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.

1. The name of the corporation:

ACCOUNTING PLUS & ASSOCIATES, INC.

2. The name and address of the registered agent and office is:

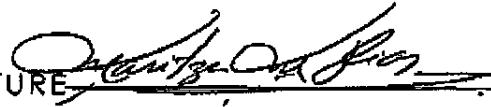
MARITZA M. DIAZ 17420 NW 86 Ave.

(P.O. BOX NOT ACCEPTABLE)

Miami Lakes, Florida 33015

(CITY/STATE/ZIP)

SIGNATURE



TITLE

PRESIDENT

DATE

MAY 1, 1998

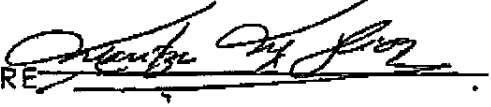
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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY 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, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325, FLORIDA STATUTES.

SIGNATURE



DATE

MAY 1, 1998