

P9800052050

May 21, 1998

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 JUN -8 PM 3:41

Department of State
Corporate Records/
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

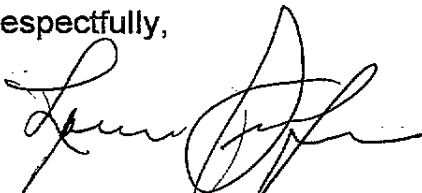
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*****70.00 *****70.00

Dear Secretary of State:

Enclosed find one original and a copy of the Articles of Incorporation of:
MANAGEMENT ACCOUNTING SOLUTIONS, INC..

Also find enclosed a check made payable to the Secretary of State in the amount of \$70.00 which includes the statutory filing fee. Your assistance in establishing the corporation to be known as : **MANAGEMENT ACCOUNTING SOLUTIONS, INC.** is appreciated.

Respectfully,



LAWRENCE SCHARFMAN
9608 Honey Bell Circle
Boynton Beach, FL 33437

D. BROWN JUN 10 1998

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ARTICLES OF INCORPORATION
OF
MANAGEMENT ACCOUNTING SOLUTIONS, INC.

The undersigned does hereby subscribe to, acknowledge and file the following Articles of Incorporation for the purpose of creating a corporation under the laws of the State of Florida.

ARTICLE ONE

The name of the corporation is: **MANAGEMENT ACCOUNTING SOLUTIONS, INC.**

The principle address of the corporation is: 9608 Honey Bell Circle, Boynton Beach, FL 33437.

ARTICLE TWO

This corporation shall commence its existence upon filing and shall exist perpetually thereafter unless sooner dissolved according to law.

ARTICLE THREE

The purpose for which the corporation is organized is the transaction of any or all lawful business for which corporations may be incorporated under the Florida Corporation Act.

ARTICLE FOUR

This corporation is authorized to issue 2 shares of No Par Value Common

Stock, which shall be designated as "Common Shares". All of said stock shall be payable in cash, property (real or personal) or labor or services in lieu thereof at a just valuation to be fixed by the Board of Directors.

ARTICLE FIVE

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding Common Shares.

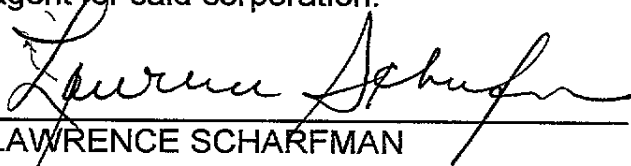
ARTICLE SIX

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 prices at which it is offered to others.

ARTICLE SEVEN

The street address and mailing address of the initial principal registered office is: 9608 Honey Bell Circle, Boynton Beach, FL 33437 , and the name of its initial registered agent of this corporation is: LAWRENCE SCHARFMAN

I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.


LAWRENCE SCHARFMAN

ARTICLE EIGHT

This corporation shall have at least one director initially with the exact number

of directors to be specified by the shareholders from time to time unless the shareholders shall by a majority vote, determine that the corporation be managed by the shareholders. The name and address of the initial director of this corporation is:

Name	Mailing Address
LAWRENCE SCHARFMAN	9608 Honey Bell Circle Boynton Beach, FL 33437

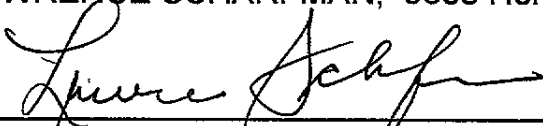
ARTICLE NINE

The Board of Directors is empowered to make, alter or repeal the Bylaws of the corporation without restriction of their powers conferred by statute.

ARTICLE TEN

The name and address of the incorporator for this corporation is:

LAWRENCE SCHARFMAN, 9608 Honey Bell Circle Boynton Beach, FL 33437



Incorporator: LAWRENCE SCHARFMAN

ARTICLE ELEVEN

No contract or other transaction between this corporation and any other corporation, and no act of this corporation shall in any way be affected or invalidated by the fact that any of the directors of this corporation are pecuniarily or otherwise interested in, or are directors, or officers of, such other corporation.

Any director individually, or any firm of which any director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of this corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors or a majority thereof, and any director of this corporation who is also a director or an officer of such corporation, or who it is so interested may be counted in determining the existence of a quorum at any meeting of the Board of Directors of this corporation which shall authorize any such contract or transaction with like force and effect as if he were not such director or officer of such other corporation, or not so interested.

ARTICLE TWELVE

The private property of the stockholders shall not be subject to the payment of the corporate debts to any extent whatsoever. The corporation shall have a first lien on the shares of its stockholders and upon the dividends due them for any indebtedness of such stockholders to the corporation.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 21 day of May, 1998.



LAWRENCE SCHARFMAN

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR
THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON
WHOM PROCESS MAY BE SERVED.

In pursuance of Chapter 48.091 of the Florida Statutes, the following is
submitted, in compliance with said act:

FIRST: that **MANAGEMENT ACCOUNTING SOLUTIONS, INC.**, desiring to
organize under the laws of the State of Florida, with its principal office, as
indicated in the Articles of Incorporation, at City of Boynton Beach, County of
Palm Beach, State of Florida, has named LAWRENCE SCHARFMAN located at:
9608 Honey Bell Circle, Boynton Beach, FL 33437, County of Palm Beach, State
of Florida, as its agent to accept service of process within the state.

ACKNOWLEDGMENT: MUST BE SIGNED BY DESIGNATED AGENT

Having been named to accept service of process for the above corporation, at
place designated in this certificate, I hereby accept to act in this capacity, and
agree to comply with the provision of said Act relative to keeping open said office.



By: **LAWRENCE SCHARFMAN**
Registered Agent

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