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Department of State Division of Corporations P. 0. Box 6327 Tallahassee, FL 32314 CENTER FOR PUBLICATIONS IN ACCOUNTING, INC. (Proposed corporate name) Enclosed is an original and one(1) copy of the articles of incorporation and a check for: \$78.75 Filing Fee & Certificate William T. Moore FROM:_ 3670 Maquire Blvd., Suite 104 Orlando, Florida 32803 Daytime Phone #407-894-8984

APPROVED
AND
FILED
98 JUN 10 AH 8: 37
SECRETARY OF STATE
ANASSEE, FLORIDA

ARTICLES OF INCORPORATION

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:

CENTER FOR PUBLICATIONS IN ACCOUNTING, INC.

ARTICLE II PRINCIPAL OFFICE

The initial street address of the principal office of this corporation in the state of Florida is: 3670 Maguire Blvd., Suite 104, Orlando, Florida 32803. The board of directors may, from time to time move the principal office to any other address in the state of Florida.

ARTICLE III SHARES

The maximum number of shares of stock that the corporation is authorized to have outstanding at any one time is: 1,000 shares of common stock without par value. The Board of Directors may authorize the issuance of such stock to such persons upon such terms and for such consideration in cash, property or services as the Board of Directors may determine and as may be allowed by law. The just valuation of such property or services shall be fixed by the Board of Directors. All such stock when issued shall be fully paid and exempt from assessment.

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

William T. Moore 3670 Maguire Blvd., Suite 104 Orlando, Florida 32803 FILED
98 JUN 10 AM 8: 37
SECRETARY OF STATE
TALL AHASSEE, FLORIDA

ARTICLE V INCORPORATOR

The <u>name and address</u> of the incorporator to these Articles of Incorporation are:

William T. Moore 3670 Maguire Blvd., Suite 104 Orlando, Florida 32803

ARTICLE VI Directors

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation shall be managed under the direction of, its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. A director of the Corporation may transact business, borrow, lend, or otherwise deal or contract with the Corporation to the full extent permitted under, and subject only to the limitations and provisions of, the laws of the State of Florida and the laws of the United States.

ARTICLE VII ELECTION OF DIRECTORS

The directors of this corporation shall be elected at the annual meeting of the stockholders of this corporation, the time and place of holding said meeting to be provided for by the By-laws of the corporation, and each director shall be elected by the plurality of votes cast at such election; provided, however, that upon a vacancy occurring in the Board of Directors, by resignation or otherwise, said vacancy shall, until the next annual meeting of the stockholders, be filled by the directors remaining in office.

ARTICLE VIII Fiscal Year

The fiscal year of this Corporation shall be the calender year, unless otherwise established by the Board of Directors.

ARTICLE IX Duration

The duration of the Corporation is perpetual, unless sooner liquidated or dissolved in accordance with law.

William T. Moore, Incorporator

ACCEPTANCE OF REGISTERED AGENT

Having been named as registered agent and to accept service of process for CENTER FOR PUBLICATIONS IN ACCOUNTING, INC. at the place designated in the Articles of Incorporation, 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

Dated this 8th day of Sunt, 1998.

William T. Moore, Registered Agent

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SECRETARY OF STATE