535 Silver Beach Avenue Daytona Beach, Florida 32118

June 9, 1998

Division of Corporations Attn: New Filings P.O. Box 6328 Tallahassee, FL 32314

Re:

Incorporation of

Charles W. Stewart, Jr., P.A.

Gentlemen:

Enclosed are the Articles of Incorporation for Charles W. Stewart, Jr., P.A. Law requesting incorporation of this new entity (a Florida certified public accounting fin under the laws of the State of Florida.

A check is enclosed for \$122.50 to cover the cost of:

Articles of Incorporation

35.00

Designation of and acceptance by registered agent

35.00

Certified copy of document

52.50

Total

\$ 122.50

I am requesting an effective date of incorporation of June 15, 1998.

Sincerely,

Charles W. Stewart, Jr.

Incorporator

CWS/im

Enclosures as stated

AUTHORIZATION BY PHONE TO

#15-cwsnoc.98

ARTICLES OF INCORPORATION



OF

CHARLES W. STEWART, JR., P.A.

The undersigned incorporator hereby forms a corporation under Chapters 607 and 621 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

CHARLES W. STEWART, JR., P.A.

The address of the principal office of this corporation shall be 535 Silver Beach Avenue, Daytona Beach, FL 32118, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation will be engaged in the Practice of Certified Public Accounting under the laws of the State of Florida.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1000 shares of common stock having \$1.00 par value pershare.



ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 535 Silver Beach Avenue, Daytona Beach, Florida 32118, and the name of the initial registered agent of the corporation at that address is Charles W. Stewart, Jr.

ARTICLE V. EFFECTIVE DATE

The effective date of Incorporation will be June 15, 1998.

ARTICLE VI. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VII. SPECIAL PROVISION

It is the intent of the Incorporator that the corporation will qualify under section 1244 of the Internal Revenue Code and shall take all actions necessary to obtain and maintain its status as an S corporation.

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Charles W. Stewart, Jr. 11 Granville Circle Daytona Beach, FL 32118 IN WITNESS WHEREOF, Charles W. Stewart, Jr., has

hereunto set his hand, on _

fune 10, 1998.

By:___

Charles W. Stewart, Jr

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

Charles W. Stewart, Jr., a Florida resident, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Agent under Section 607.0505, Florida Statutes.

By: Z

Charles W. Stewart, Jr