David H. Galloway, P.A.
Attorney at Law
506 North Alexander Street
Post Office Box 848
Plant City, Florida 33564-0848
Phone: (813) 754-3438
Fax: (813) 754-7759

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August 19, 1998

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****122.50 ****122.50

Corporate Records Bureau
Division of Corporations
Department of State
Post Office Box 6327
Tallahassee, FL 32301

Re: ACCOUNTECH OF PLANT CITY, IN C.

Gentlemen:

Please find enclosed original and one copy of Articles of Incorporation of Accountech, Inc., which we would appreciate your filing in your records.

Also enclosed is my check for $122.50 to cover the following costs:

Filing fee	$ 35.00
Registered Agent Designation	$ 35.00
Certified copy	$ 52.50
Total	$122.50

Please return a certified copy of the Articles of Incorporation to the undersigned.

Very truly yours,

DAVID H. GALLOWAY

Enclosures

Maine GAVE
AUTHORIZATION BY PHONE TO
CORRECT Name
DATE 8-24-98.
DOC. EXAM AAM

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

dhg\corp\Accountech-ltr to file

Maine gave permission to change name from Accountech, Inc. to Accountech - W-19272

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

ACCOUNTECH OF PLANT CITY, INC.

The undersigned Incorporator to these Articles of Incorporation, DANIEL D. RAULERSON, a natural person, competent to contract hereby determines to form a Corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of this Corporation is ACCOUNTECH OF PLANT CITY, INC.

ARTICLE II. NATURE OF BUSINESS

The general nature of the business to be transacted by this corporation shall be:

(a) To engage in bookkeeping and accounting services and all related services;

(b) To conduct business in and have one or more offices in the State of Florida, and in all other states and countries. To buy, hold, mortgage, sell, convey, lease, or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and licenses.

(c) To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes, and other evidences of indebtedness, and execute such mortgages, transfers of corporate property, or other instruments to secure the payment of corporate indebtedness as required.

(d) To purchase the corporate assets of any other corporation and engage in the same character of business.

character of business.

(e) To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge, or otherwise acquire or dispose of the shares of the capital stock, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida or any other state or government, and while the owner of such stock, to exercise all the rights, powers, and privileges of ownership, including the right to vote such stock.

(f) To subscribe for, purchase, own, hold, sell, assign, transfer, pledge, mortgage, or otherwise dispose of bonds, securities, or evidences of indebtedness issued or created by the United States of America, or any state, territory, county or municipality therein, and by any foreign state, nation, government, municipality or other political subdivision thereof.

(g) To carry on or to participate with others in the organization, merger, consolidation, financing, liquidation, or reorganization of corporations, partnerships, or associations engaged in any lawful business enterprise.

(h) To make, enter into, and carry out any arrangements which may be deemed to be for the benefit of the Corporation, with any corporation, association, cooperative association, partnership, firm, trustee, syndicate, individual, government, state, municipality, or other political or governmental division or subdivision, domestic or foreign; to acquire by purchase, lease, assignment, or otherwise, stocks, powers, rights, privileges, participations, immunities, franchises, guarantees, grants, and concessions; to hold, own, exercise, exploit, dispose of, and realize upon the same, and to undertake and prosecute any business dependent thereon; and to cause to be formed, to promote, and to aid in any way the formation of any corporation, association, or organization of any kind, domestic or foreign, for any purpose.

(i) To lend money on time or call and with or without collateral security, and to give credit to individuals, corporations, associations, or co-partnerships, and to municipalities, states, governments, or any political subdivisions thereof, and to foreclose on any property taken by the Corporation as collateral security for any loans.

(j) To cause or to allow the legal title, and/or any estate, right, or interest in any property, whether real, personal, or mixed, owned, acquired, controlled, or operated by the Corporation, to remain or to be vested or registered in the name of, or operated by, any person, firm, association, or corporation, domestic or foreign, formed or to be formed, either in trust for or as agents or nominees of this Corporation, or upon any other terms or conditions, which the Board of Directors may consider for the benefit of the Corporation.

(k) To undertake, conduct, assist, promote, and participate in every kind of commercial, industrial, agricultural, manufacturing, mercantile, or mining enterprise, business, undertaking, venture, or operation in any state, territory, dependency, or colony of the United States of America or its insular possession, or in the District of Columbia, or in any foreign country.

(l) To purchase, hold, retire, sell, and transfer the shares of its own capital stock, provided it shall not use its funds or property for the purchase of its own shares of capital stock when such use would cause any impairment of capital, and provided further that its own shares of capital stock belonging to it shall not be voted directly or indirectly.

(m) To act as agent or representative (other than fiscal or transfer agent) of individuals, partnerships, associations, or corporations, and as such to manage, develop, and extend their business or to aid any lawful enterprise.

(n) To have one or more offices carry on all or any part of its operations and business without restrictions or limit as to amount in any or all of the states, districts, territories, or colonies of the United States of America, and in all foreign countries; and to enter into, make, perform, and carry out contracts of every kind for any lawful purpose without limit as to amount, with any person, firm, association, corporation, or state.

(o) To purchase or otherwise acquire, own, hold, mortgage, pledge, sell, exchange, or otherwise dispose of and deal in real estate and personal property of every class and description; subject however, to the laws of such state, district, territory, or country where the same may be located.

(p) To build, erect, construct, purchase, hire, or otherwise acquire, own, provide, establish, maintain, hold, lease, and operate factories, warehouses, agencies, buildings, structures, offices, houses, works, machinery, plants, and all other things of whatsoever kind and nature, within and without the State of Florida, and in any part of the world, suitable, necessary, useful, or advisable in connection with any or all of the objectives hereinbefore or hereinafter set forth.

(q) To apply for, obtain, register, lease, purchase, or otherwise acquire, and to hold, use, own, operate, and introduce, and to sell, assign, or otherwise dispose of any trademarks, trade names, patents, copyrights, formulas, inventions, improvements, and processes used in connection with or secured under letters patent of the United States of America, or elsewhere; to use, exercise, develop, grant licenses in respect of, or otherwise deal with any such trademarks, patents, licenses, processes and the like, or any such property or rights, and, further, to purchase, acquire, apply for, register, secure, hold, own, or sell, or otherwise dispose of any and all copyrights, trademarks, trade names, and distinctive marks.

(r) To carry on any other business, whether manufacturing or otherwise, which may seem to the Corporation capable of being conveniently carried on in connection with its business, or calculated directly or indirectly to enhance the value of or tender profitable any of the Corporation's property or rights.

(s) To do any and all things hereinbefore enumerated for itself or on account of others, and to make and perform contracts for doing any of said undertakings; to have and exercise all of the rights and powers now or hereafter conferred by the laws of the State of Florida, and to do any and all of the things hereinbefore enumerated to the same extent as natural persons might or could do.

(t) The foregoing enumerated objectives, purposes, and powers of the Corporation are not intended and shall not be construed or held to prohibit or limit the exercise of any other and further rights and powers which may now or hereafter be allowed or permitted by the laws of the State of Florida, and this Corporation shall have and exercise all other powers, rights, and privileges granted by the corporation laws of the State of Florida now in force, or any amendment or amendments thereto.

ARTICLE III. CAPITAL STOCK

The authorized capital of this Corporation shall be One Hundred (100) shares of One and no/100 ($1.00) Dollar(s) par value, to be known as common stock payable in lawful money of the United States of America, said stock to be fully paid and non-assessable. Said stock shall be issued in units of one share or multiples thereof.

Subject to the provisions of the corporation laws of the State of Florida, this Corporation may enter into contracts with any party, natural or otherwise, including its Stockholders, for or relating to the sale and/or purchase of any number of shares of the capital stock of this Corporation, whether then held by the Corporation or by its said Stockholders, on such terms and conditions as may be necessary, in the opinion of the Board of Directors of said Corporation, and to insure the success of any such contractual agreements, stock options, and stock purchase agreements by and between the Stockholders of the Corporation, and may make the capital stock of this Corporation subject to the terms and provisions of any such agreement or agreements, provided only that this Corporation shall not purchase or redeem any of its capital stock in such manner as to reduce the aggregate amount of the assets of this Corporation, at a fair and just valuation, below an amount sufficient to equal all outstanding and remaining capital stock of the Corporation, plus all other liabilities of the Corporation, and, provided further, that no such purchase or redemption shall operate as a reduction of the number of shares which this Corporation is authorized to have outstanding, and, provided further, that such shares purchased or redeemed by this Corporation may be held in the treasury of the Corporation subject to re-issue for sufficient consideration by the Board of Directors of this Corporation.

ARTICLE IV. TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE V. REGISTERED AGENT AND ADDRESS

The address of the Corporation's initial office is 108 Southern Oaks Avenue, Plant City, Florida 33566, and the name of its initial registered agent at said address is Daniel D. Raulerson.

ARTICLE VI. INCORPORATOR

The name and address of the incorporator of these Articles is Daniel D. Raulerson, 108 Southern Oaks Avenue, Plant City, Florida 33566.

ARTICLE VII. BOARD OF DIRECTORS

This Corporation shall have a Board of Directors consisting of one person. The number of directors may be increased from time to time by Resolution by a majority of the stockholders but shall never be less than one (1); the name and address of the initial director of the corporation is

DANIEL D RAULERSON
108 Southern Oaks Avenue
Plant City, Florida 33566.

ARTICLE VIII. INFORMAL SHAREHOLDER ACTION

Any action of the shareholders shall be taken without a meeting and consent in writing setting forth the action taken shall be signed by all the shareholders entitled to vote on such action at a meeting and filed with the Secretary of the Corporation as part of the corporate records.

ARTICLE IX. INFORMAL DIRECTOR ACTION

If all Directors, severally or collectively, consent in writing to any action taken or to be taken by the Corporation and the writings evidencing their consent and filed with the Secretary of the Corporation, the action shall be a valid as though it had been authorized at a meeting of the Board of Directors.

ARTICLE X. INDEMNIFICATION

The Corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE XI. AMENDMENT

These Articles of Incorporation may be amended from time to time in the manner provided by law.

IN WITNESS WHEREOF, the undersigned subscriber executed these Articles of Incorporation this August 19, 1998.

DANIEL D. RAULERSON

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged under oath before me this 19th day of August, 1998, by DANIEL D. RAULERSON, the person named in the foregoing Articles of Incorporation as Incorporator, who declared his identity and who has produced Florida Driver's License as personal identification.

Mamie Lee West
Name:
Notary Public, State of Florida
My commission expires:

MAMIE LEE WEST
NOTARY PUBLIC
My Comm. Expires July 12, 2002
No. CC 756859
STATE OF FLORIDA

ACKNOWLEDGMENT:

Having been named as registered agent of the foregoing ACCOUNTECH OF PLANT CITY, INC. I hereby accept and agree to act in this capacity and agree to comply with the laws of the State of Florida in all respects.

DANIEL D. RAULERSON

DHG\CORP\ACCOUNTECH-ART

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA