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NANCY G. FARAGE

PROFESSIONAL ASSOCIATION

ATTORNEY AT LAW

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Tampa, Florida 33602

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TAMPA, FLORIDA 33672

October 1, 1998

Caroline Batten
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

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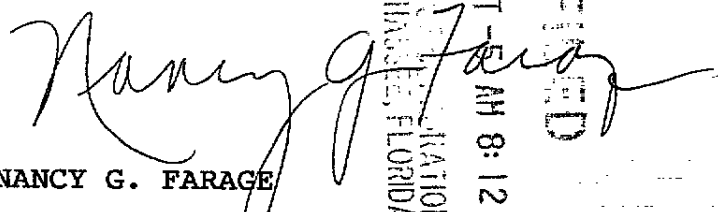
RE: Articles of Incorporation of JAMES P. McCOURT, C.P.A.,
PROFESSIONAL ASSOCIATION

Dear Ms. Batten:

Per your conversation with our office our original check #4074 in the amount of \$122.50 was misplaced, however your office has the two (2) originals of the (a) Articles of Incorporation, and (b) Certificate of Designation Registered Agent/Registered Office for the above referenced matter. We have therefore, enclosed our replacement check #4088 in the amount of \$78.75 representing the filing fee of \$35.00 per party and certified copy fee of \$8.75, and registered agent designation fee of \$35.00. Please return a certified copy of the original Articles and Certificate to me.

Thank you for your assistance and cooperation in this matter.

Sincerely yours,


NANCY G. FARAGE

98 OCT - 12
AM 8:12
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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Enclosures

CB
10-6-98
12

ARTICLES OF INCORPORATION
OF
JAMES P. MCCOURT, C.P.A.,
PROFESSIONAL ASSOCIATION

FILED
98 OCT -5 AM 8:12
DIVISION OF CORPORATIONS
ALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, who is duly licensed to practice as a certified public accountant in the State of Florida, desiring to form a professional corporation in accordance with Chapter 607 of the Florida Statutes and the Florida Professional Service Corporation Act, Chapter 621 of the Florida Statutes, adopts the following Articles of Incorporation:

ARTICLE I - JAMES P. MCCOURT

The name of this Corporation shall be JAMES P. MCCOURT, C.P.A., PROFESSIONAL ASSOCIATION.

ARTICLE II - PURPOSE

The purpose for which this Corporation is organized shall be to engage in and carry on all branches of the practice of a certified public accountant within the State of Florida, and to do those things that are necessary or proper in connection with that practice, including, but not limited to, the following:

(a) To purchase, lease or otherwise acquire, to own, hold and operate, and to sell, mortgage, pledge, lease, employ or otherwise dispose of, encumber or invest in such real estate, mortgages, stocks, bonds and all types of personal property, tangible or intangible, as may be reasonably required in the conduct of its professional business and in connection with any other proper business activity in which the Corporation may engage.

(b) To enter into and make all necessary contracts for the conduct of its professional business with any person, partnership, association, corporation or other entity, and to perform, carry out, cancel and rescind those contracts.

(c) To borrow or raise money reasonably required in the conduct of its professional business and in connection with any proper business activity in which this Corporation may be engaged; and to execute and deliver any instruments that may be necessary to evidence the borrowing.

(d) To form and become a participant in any partnership, limited partnership or joint venture with any other individuals, firms, corporations or entities, and to become a shareholder in any corporation for profit, and to become a member of any association, nonprofit corporation or other entity.

(e) To carry on any other business in connection with and incidental to any of the foregoing businesses, transactions and dealings; and to do any other act legal under the laws of the State of Florida with all the powers conferred on corporations by the laws of the State of Florida.

(f) To restrict the manner in which the persons to whom its capital stock shall be issued or transferred and to enact bylaws to carry these restrictions into effect.

(g) To do everything necessary, proper, advisable or convenient for the accomplishment of the corporate purpose or the attainment of any of the objectives or the furtherance of any of the powers set forth in these Articles of Incorporation, incidental to, pertaining

to, or growing out of its professional business or otherwise, and at all times to comply with the provisions of the Florida Professional Service Corporation Act as currently enacted and as may be hereafter amended or superseded by any other statute.

ARTICLE III - CAPITAL STOCK

(a) The maximum number of shares of capital stock that this Corporation is authorized to issue and have outstanding is One Hundred (100) shares of common stock having a par value of One Dollar (\$1.00) per share.

(b) All or any portion of the capital stock may be issued in payment for real or personal property, services or any other right or thing having a value, in the judgment of the Board of Directors, at least equivalent to the full value of the stock so to be issued as hereinabove set forth, and when so issued shall become and be fully paid and non-assessable, the same as though paid for in cash; and the Directors shall be the sole judges of the value of any property, right or thing acquired in exchange for capital stock, and their judgment of such value shall be conclusive

(c) Notwithstanding the foregoing, this corporation shall have the right to increase its capital stock either with or without par value, and to provide in the event of such increase the designations, preferences, voting powers or restrictions, or qualifications of voting powers of such additional stock, in an amendment to these Articles of Incorporation.

ARTICLE IV - TERM OF EXISTENCE

This Corporation shall exist perpetually unless dissolved according to law.

ARTICLE V - PROFESSIONAL SERVICES

The professional services of this Corporation shall be rendered only through officers, employees and agents who are duly licensed or otherwise legally authorized to practice as a certified public accountant within the State of Florida. Professional services shall be rendered in each case by the officer, employee or agent designated solely by this Corporation, acting through its duly elected officers.

ARTICLE VI - REGISTERED OFFICE AND AGENT

The street address of the initial principal office of this Corporation is 16405 Shagbark Place, Tampa, FL 33618. The address of the initial registered office of this Corporation in the State of Florida is 16405 Shagbark Place, Tampa, FL 33618. The initial registered agent at that registered office is James P. McCourt.

ARTICLE VII - INCORPORATORS

The following is the name and street address of the incorporator, who is a certified public accountant duly licensed to practice as a certified public accountant in the State of Florida:

<u>Name</u>	<u>Street Address</u>
James P. McCourt	16405 Shagbark Place, Tampa, FL 33618

ARTICLE VIII - BOARD OF DIRECTORS

(a) The initial number of Directors of this Corporation shall be one (1).

(b) The number of Directors may be increased or diminished from time to time by By-laws adopted by the stockholders, but shall never be less than one (1).

(c) The name and street address of the initial member of the Board of Directors, to hold office for the first year of existence of this Corporation or until his successor is elected or appointed and has qualified, is:

<u>Name</u>	<u>Street Address</u>
James P. McCourt	16405 Shagbark Place, Tampa, FL 33618

ARTICLE IX - RESTRICTIONS ON ISSUANCE AND TRANSFER OF STOCK

Shares of this Corporation's capital stock shall be issued only to individuals which are duly licensed to practice as a certified public accountant in the State of Florida. No stockholder of this Corporation may sell or transfer his or her shares of stock therein except to another individual who is eligible to be a stockholder of this Corporation. No stockholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his or her shares. Proxies may be given only to other stockholders.

ARTICLE X - BY-LAWS

The stockholders of this Corporation shall have the sole power to establish, enact, alter or repeal By-laws for the management of this Corporation, and the duties of the officers of this Corporation shall be prescribed by such By-laws. The By-laws may require a vote or action by more than a majority of directors or by more than a majority of the shares of stockholders in specified matters. In addition, such By-laws may include, by unanimous decision of all the stockholders, any regulatory or restrictive provisions regarding the sale, transfer or other disposition of any of the outstanding shares of stock of this Corporation by any of its stockholders, or in the event of the death of any of its stockholders, and any provision for dissolution of this Corporation.

ARTICLE XI - ADDITIONAL CORPORATE POWERS

In furtherance, and not in limitation of the general powers conferred by the laws of the State of Florida and of the purposes and objects hereinabove stated, this Corporation shall have all and singular the following powers:

(a) At its option, to purchase and acquire any or all of its shares owned and held by any stockholder as should desire to sell, transfer or otherwise dispose of his or her shares, or any or all of its shares owned and held by a stockholder who dies, all in accordance with the By-laws adopted by the stockholders of this Corporation setting forth the terms and conditions of such purchase; provided, however, the capital of this Corporation cannot be impaired thereby.

(b) To enter into, for the benefit of its employees, deferred compensation plans, as follows: (1) a pension plan, (2) a profit-sharing plan, (3) a thrift and savings plan, or (4) other retirement or incentive compensation plans; provided that none of the foregoing plans shall permit compensation of non-certified public accountant personnel to be based on a percentage of profits.

ARTICLE XII - AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholders' meeting by a majority, or such greater number as may be specified in the By-laws, of the shares of stock entitled to vote thereon, unless all the Directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE XIII - INTERESTED DIRECTORS AND OFFICERS

A director or officer of this Corporation shall not be disqualified by office from dealing or contracting with this Corporation as a vendor, purchaser, employee, agent or otherwise. No act of this Corporation shall be void or voidable or in any way affected by reason of the fact that any director or officer of this Corporation is also a member of a firm, an officer, director, shareholder or trustee of a corporation, a trustee or beneficiary of a trust, or otherwise connected with any other enterprise that is in any way interested in the act. No director or officer shall be accountable or responsible to this Corporation for or in respect to

any act of this Corporation or for any gains or profits directly or indirectly realized by reason of the fact that the director or officer or any firm of which he or she is a member, any corporation of which he or she is an officer, shareholder, director or trustee, any trust of which he or she is a trustee or beneficiary, or other entity with which he or she is connected is interested in the act. The fact that the director or officer, or that the firm, corporation, trust or other entity is interested shall be disclosed or shall have been made known to the Board of Directors or the members of the Board present at any meeting of the Board of Directors at which action on the transaction is taken. Any interested director may be counted in determining the existence of a quorum at any meeting of the Board of Directors that authorizes or takes actions in respect to any such transaction; and any interested director may vote to authorize, ratify or approve the transaction. Any officer of this Corporation may take any action within the scope of his or her authority, respecting any act, with like force and effect as if he or she, or any other entity with which he or she is connected, were not interested in the act. Without limiting or qualifying the foregoing, if in any judicial or other inquiry, suit, cause or proceeding, the question of whether a director or officer of this Corporation has acted in good faith is material, and notwithstanding any statute or rule of law or of equity to the contrary (if there is any) his or her good faith shall be presumed, in the absence of clear and convincing evidence and proof to the contrary.

ARTICLE XIV - INDEMNIFICATION.

This Corporation shall indemnify each of its officers, directors and employees, whether or not then in office, and his or her heirs and legal representatives against all expenses, judgments, decrees, fines, penalties or other amounts paid in satisfaction of, in settlement of, or in connection with the defense of any pending or threatened action, suit or proceeding, civil or criminal, to which he or she is or may be made a party by reason of having been a director, officer or employee of this Corporation. Without limitation, the term "expenses" shall include all counsel fees, expert witness fees, court costs and any other costs of a similar nature. This Corporation shall not, however, indemnify any officer, director or employee until a majority of the Board of Directors has determined, by majority vote at a meeting or by a written instrument signed by a majority of all of the directors, that the officer, director or employee:

1. Was not grossly negligent in his or her duty to this Corporation, nor guilty of intentional misconduct in the performance of duties to this Corporation;

2. Acted in good faith in what he or she reasonably believed to be in the best interests of this Corporation; and

3. In any matter subject to criminal action, suit or proceeding, had no reasonable cause to believe that the conduct was unlawful. In making this determination, all of the directors, including any director who is a party to or threatened with the action, suit or proceeding, shall be entitled to vote at the meeting

or to sign the written instrument and thereby be counted for all purposes in determining a majority of the Board of Directors.

IN WITNESS WHEREOF, I have signed these Articles of Incorporation this 28th day of September, 1998.



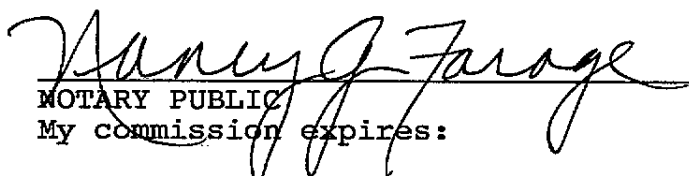
JAMES P. MCCOURT

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared James P. McCourt, known to me to be the person who executed the foregoing Articles of Incorporation of James P. McCourt, C.P.A., Professional Association, and he acknowledged before me that he executed the same for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal in the State and County aforesaid this 28th day of September, 1998.



NOTARY PUBLIC
My commission expires:



NANCY G. FARAGE
COMMISSION # CC 650966
EXPIRES MAY 27, 2001
BONDED THRU
ATLANTIC BONDING CO., INC.

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of section 607.0501, Florida Statutes, the undersigned corporation, organized under the law of the state of Florida, submits the following statement in designating the registered agent, in the state of Florida.

1. The name of the corporation is: James P. McCourt, C.P.A.,
Professional Association

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

James P. McCourt
(NAME)
16405 Shagbark Place,
(P.O. BOX NOT ACCEPTABLE)
Tampa, Florida 33618
(CITY/STATE/ZIP)

FILED
98 OCT -5 AM 8:12
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

SIGNATURE

James P. McCourt

TITLE

Incorporator

DATE

Sept. 28, 1998

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH 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.

SIGNATURE

DATE

James P. McCourt
Sept. 28, 1998

REGISTERED AGENT FILING FEE: \$35.00