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TRANSMITTAL LETTER

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

300002682953--8
-11/09/98--01042--008
*****70.00 *****70.00

SUBJECT: A T P Accounting & Tax Professionals, Inc.
(proposed corporate name)

Enclosed please find an original and one (1) copy of the articles of incorporation and check
in the amount of \$ 70.00.

FROM:

Bruce R. Glassman
Name
2955 Hartley Road, Suite 103
Address
Jacksonville, FL 32257
City, State, & Zip
(904) 262-4313
Telephone Number

FILED
98 NOV -9 AM 9:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CB
11-12-98
4

ARTICLES OF INCORPORATION
OF
A T P ACCOUNTING & TAX PROFESSIONALS, INC.

FILED
98 NOV -9 AM 9:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

A T P Accounting & Tax Professionals, Inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

3617 Crown Point Road, Suite 4
P.O. Box 57312
Jacksonville, FL 32241-7312

ARTICLE III CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

100,000 shares common stock all at \$0.01 par value

ARTICLE IV INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

Philip A. DiMattia
3617 Crown Point Road, Suite 4
P.O. Box 57312
Jacksonville, FL 32241-7312

ARTICLE V INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is (are):

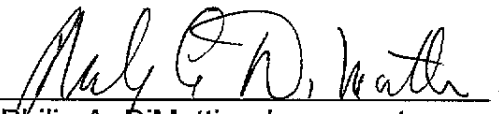
Philip A. DiMattia
3617 Crown Point Road, Suite 4
P.O. Box 57312
Jacksonville, FL 32241-7312

ARTICLE VI DIRECTOR(S)

The name(s) and street address(es) of the initial director(s) of this corporation is (are):

Philip A. DiMattia
3617 Crown Point Road, Suite 4
P.O. Box 57312
Jacksonville, FL 32241-7312

The undersigned has executed these Articles of Incorporation this 5 day of November, 1998.


Philip A. DiMattia - Incorporator

CERTIFICATE OF DESIGNATION

REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provision of section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the state of Florida.

1. The name of the corporation is:

A T P Accounting & Tax Professionals, Inc.

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

Philip A. DiMattia
3617 Crown Point Road, Suite 4
P.O. Box 57312
Jacksonville, FL 32241-7312

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TALLAHASSEE, FLORIDA

SIGNATURE: _____

Philip A. DiMattia

TITLE: Incorporator

DATE: November 5, 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 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.

SIGNATURE: _____

Philip A. DiMattia

DATE: November 5, 1998

REGISTERED AGENT FILING FEE: \$35.00