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TODD M. SEYMOUR
2475 Enterprise Road, Suite 300
Clearwater, Florida 33763
(727) 799-0232
FAX 796-3897

November 25, 1998

FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
P O BOX 6327
TALLAHASSEE FLORIDA 32314

IN RE: ACCOUNTING AND RETIREMENT RESOURCES, INC.

Gentlemen:

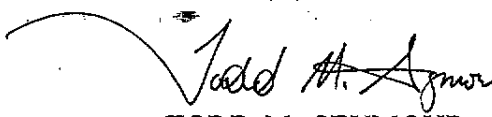
Enclosed are the original and one copy of the *Articles of Incorporation* and the *Acceptance of Appointment as Registered Agent* of the above-captioned corporation.

Also enclosed, please find my check in the amount of \$122.50 which comprises the filing fee of \$35.00, certified copy fee of \$52.50, and registered agent designation fee of \$35.00; all for the above-captioned corporation.

Please file the enclosed documents and return a certified copy to the undersigned.

Should you have any questions or wish to discuss this matter further, please feel free to contact us.


Sincerely yours,

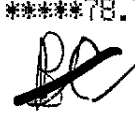


TODD M. SEYMOUR

cb
Encs.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1 CORPORATE NAME - The name of the Corporation is:

ACCOUNTING AND RETIREMENT RESOURCES, INC.

2 PRINCIPAL OFFICE - The principal place of business and mailing address of this corporation shall be:

**2475 Enterprise Road, Suite 300
Clearwater, Florida 33763**

3 CAPITAL STOCK - The number of shares of stock that the Corporation is authorized to have outstanding at any one time is One Thousand (1,000). The Corporation elects to have preemptive rights.

4 INITIAL REGISTERED AGENT AND ADDRESS - The name and address of the initial registered agent is:

**GOTTLIEB & GOTTLIEB, P.A.
Attorneys and Counselors at Law
2475 Enterprise Road, Suite 100
Clearwater, Florida 33763**

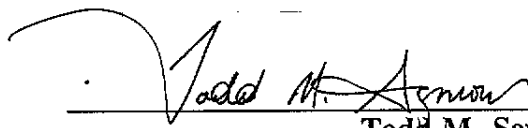
5 INITIAL DIRECTORS AND ADDRESSES - The name and street address of each of the initial Directors of the Corporation are:

**TODD M. SEYMOUR
2475 Enterprise Road, Suite 300
Clearwater, Florida 33763**

6 INCORPORATOR - The name and street address of each incorporator to these Articles of Incorporation are:

**TODD M. SEYMOUR
2475 Enterprise Road, Suite 300
Clearwater, Florida 33763**

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation on November 25, 1998.



Todd M. Seymour
Incorporator

ARTICLES OF INCORPORATION

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STATE OF FLORIDA)
COUNTY OF PINELLAS) **ss.**

The foregoing Articles of Incorporation were acknowledged before me on November 25, 1998, by Todd M. Seymour, who is personally known to me.



Notary Public



JERRY GOTTLIEB
MY COMMISSION # CC454409 EXPIRES
July 21, 1999
BONDED THRU TRDY FAIN INSURANCE, INC.

**ACCEPTANCE OF APPOINTMENT
AS REGISTERED AGENT**

for

ACCOUNTING AND RETIREMENT RESOURCES, INC.

Having been named as registered agent and to accept service of process for the above-named corporation at the place designated in this certificate, we hereby accept the appointment as Registered Agent and agree to act in this capacity. We further agree to comply with the provisions of all statutes relating to the proper and complete performance of our duties, and we are familiar with, and accept, the obligations of our position as Registered Agent.

Dated: November 25, 1998

GOTTLIEB & GOTTLIEB, P.A.
Attorneys and Counselors at Law
2475 Enterprise Road, Suite 100
Clearwater, Florida 33763

By: _____


Jerry Gottlieb, Esq.

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**SECRETARY OF STATE
TALLAHASSEE, FLORIDA**