

JOHN H. BUMGARNER

Certified Public Accountant

P. O. Box 574045
Orlando, Florida 32857-4045

(407) 249-0444
Fax: (407) 384-7676

December 7, 1998

P98000103176

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

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-12/10/98--01030--004
*****122.50 *****78.75

TO WHOM IT MAY CONCERN:

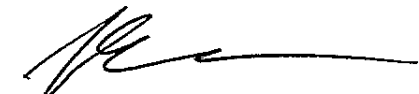
The ARTICLES OF INCORPORATION for JHBCPA CONSULTING, INC. are enclosed, as well as a check for the following:

Filing Fee	\$	35.00
Designation of Registered Agent	\$	35.00
Certified Copy	\$	52.50
Total	\$	<u>122.50</u>

FILED
98 DEC 10 PM 1:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

If there are any questions concerning these documents, please contact John Bumgarner (407) 249-0444.

Sincerely,



John Bumgarner

Enclosures

SD
12/10

**ARTICLES OF INCORPORATION
OF
JHBCPA CONSULTING, INC.**

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TALLAHASSEE, FLORIDA
SECRETARY OF STATE

FIRST: The name of this corporation is JHBCPA CONSULTING, INC.

SECOND: This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

THIRD: The maximum number of shares of stock that this Corporation is authorized to have outstanding at one time is one thousand (1,000) shares of common stock having a par value of ten cents (\$.10).

FOURTH: The amount of capital with which this Corporation will begin business is one hundred dollars (\$100.00).

FIFTH: This Corporation is to exist perpetually.

SIXTH: The initial street address of the principal office of this Corporation in the State of Florida is 8608 Caracas Ave., Orlando, FL 32825.

SEVENTH: This Corporation shall have one Director initially. The number of Directors may be increased from time to time by by-laws adopted by the Stockholders but shall never be less than one (1).

EIGHTH: The name and street address of the member of the first Board of Directors and subscribed to these Articles of Incorporation is: John Bumgarner, 8608 Caracas Ave., Orlando, FL 32825.

NINTH: The Registered Agent and his address for service of process of this Corporation is: John Bumgarner, 8608 Caracas Ave., Orlando, FL 32825.

TENTH: 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 a majority of the 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.

JHBCPA CONSULTING, INC.
Page Two

Witnessed:

Larry L. Parent
Jane Stach
STATE OF FLORIDA

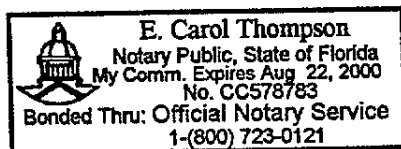
John Bumgarner
John Bumgarner
8608 Caracas Ave.
Orlando, FL 32825

COUNTY OF ORANGE

I HEREBY CERTIFY that on this day before me, a Notary Public duly authorized in the State and County named above to take acknowledgments, personally appeared John Bumgarner, to me known to be the person described as subscriber and who executed the forgoing Articles of Incorporation and acknowledged before me he subscribed to these Articles of Incorporation.

WITNESS my hand and official seal in the County and State named above, this 1st day of December, 1998.

E. Carol Thompson
Notary Public
State of Florida
My commission expires:



CERTIFICATE DESIGNATING
REGISTERED AGENT/REGISTERED OFFICE

FILED
98 DEC 10 PM 1:27
TALLAHASSEE, FLORIDA
SECRETARY OF STATE

Pursuant to the provisions of Section 607.326, 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.

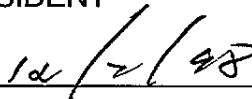
1. The name of the corporation is: JHBCPA CONSULTING, INC.
2. The name and address of the registered agent and office is: John Bumgarner, 8608 Caracas Ave., Orlando, FL 32825.

SIGNATURE _____


John Bumgarner

TITLE: PRESIDENT

DATE: _____



HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATE CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

SIGNATURE _____


John Bumgarner

DATE: _____

