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December 18, 1998

Friday, December 18, 1998

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-12/21/98--01076--011
*****78.75 *****78.75

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

Dear Sir:

Please find enclosed articles of incorporation for Malone Accounting, Inc.
Please return a copy of the articles to my attention.

Please deposit this check and record these articles whether or not I sent
adquate funds to secure a copy. It is essential these be filed in December
1998.

Call me collect if you have a problem.

Sincerely,

William W. Malone

*WMC
12/23/98*

FILED
98 DEC 21 PM 4:18
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

William W. Malone
4444 Merrimac Avenue
P.O. Box 7694
Jacksonville, FL 32238-7694
Phone (904) 388-5700
Fax (904) 388-7843
wmalone@comprehensive.org

ARTICLES OF INCORPORATION
OF
Malone Accounting, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

Malone Accounting, INC.

The address of the principal office of this corporation shall be 4973 Apache Avenue, Jacksonville, Florida 32210-8300, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in 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.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,500 shares of common stock having \$.10 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 4973 Apache Avenue, Jacksonville, Florida 32210-8300, name of the initial registered agent of the corporation at that address is William W. Malone.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have two Directors, initially. The names and addresses of the initial members of the Board of Directors are:

William W. Malone	4973 Apache Avenue Jacksonville, Fl 32210-8300
Martha M. Malone	4973 Apache Avenue Jacksonville, Fl 32210-8300

ARTICLE VII. INCORPORATOR

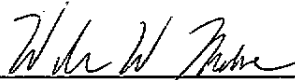
The name and street address of the incorporator to these Articles of Incorporation:

William W. Malone

4973 Apache Avenue

Jacksonville, Florida 32210-8300

The undersigned incorporator has executed these Articles of Incorporation on
October 17, 1996.



It's Agent, William W. Malone
Incorporator

WWW/mmm

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SECRETARY OF SERVICE
TALLAHASSEE, FLORIDA

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON PROCESS MAY BE SERVED.

In compliance with Section 607-1507, Florida Statutes, the following is submitted:

First, this MALONE ACCOUNTING, Inc. desiring to organize under the laws of the state of Florida with its principal place of business located in the city of Jacksonville, State of Florida, has named William W. Malone located at 4973 Apache Avenue, Jacksonville, FL 32210-8300 as its agent for the service of process within Florida.

Having been named to accept service of process for the above stated corporation, at the place designated in this Certificate, I hereby agree to act in this capacity, and further agree to comply with the provisions of tall states relative to the proper and complete performance of my duties.

William W. Malone

October 17, 1996