

ACCOUNT NO. : 072100000032

REFERENCE: 080570 7162621

AUTHORIZATION &

COST LIMIT : \$ 70.00

ORDER DATE: December 28, 1998

ORDER TIME : 11:16 AM

ORDER NO. : 080570-015

CUSTOMER NO: 7162621

CUSTOMER: Mr. Dennis J. Koffler

FLORIDA SALES TAX CONSULTANT FLORIDA SALES TAX CONSULTANT 3900 Hollywood Boulevard, Ph-n

Hollywood, FL 33021

DOMESTIC FILING

NAME: ACCOUNTANTS ON CALL, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

_____ CERTIFIED COPY

XX PLAIN STAMPED COPY

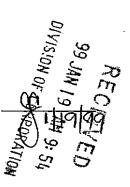
____ CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Janice Vanderslice

EXAMINER'S INITIALS:

SECRETART ROTATIONS
DIVISION OF CORPORATIONS
ON THE SECRETARY OF THE SECRE

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FILED SECRETARY OF STATE DIVISION OF CORPORATIONS

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ARTICLES OF INCORPORATION

OF

ACCOUNTANTS ON CALL, INC.

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:

ACCOUNTANTS ON CALL, INC.

The address of the principal office of this corporation shall be 3900 Hollywood Boulevard, PH-N, Hollywood, Florida 33021, 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 1000 shares of common stock having no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 3900 Hollywood Boulevard, PH-N Florida 33021, and the name of the initial registered agent of the corporation at that address is Dennis J. Koffler.

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:

Dennis J. Koffler Clausson P. Lexow 3900 Hollywood Boulevard, PH-N Hollywood, Florida 33021 3900 Hollywood Boulevard, PH-N Hollywood, Florida 33021

ARTICLE VII. INCORPORATOR

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

The Company Corporation 1013 Centre Road Wilmington, Delaware 19805

The undersigned incorporator has executed these Articles of Incorporation on January 18, 1999.

Its Incorporator, Karen B.Rozar

jsv

SECRETARY OF STATE DIVISION OF CORPORATIONS

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ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN THE ARTICLES OF INCORPORATION

DENNIS J. KOFFLER, an individual residing in this state, having a business office identical with the registered office of the corporation named below, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation of: ACCOUNTANTS ON CALL, INC.

is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

Typed Name: DENN

ENNYS J. KOFFLER