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Florida Department of State
Division of Corporations
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To:
Division of Corporations
Fax Number : (850)922-4001

From:
Account Name : CORPORATE CREATIONS INTERNATIONAL INC.
Account Number : 110432003053
Phone : (305)672-0686
Fax Number : (305)672-9110

EFFECTIVE DATE
1-22-99

34

FLORIDA PROFIT CORPORATION OR P.A.

Accounting Networks, Inc.

Certificate of Status	1
Certified Copy	0
Page Count	04
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

Article I. Name

The name of this Florida corporation is:
Accounting Networks, Inc.

Article II. Address

The mailing address of the Corporation is:
Accounting Networks, Inc.
730 Greensward Court Suite J-103
Delray Beach FL 33445

Article III. Registered Agent

The name and address of the registered agent of the Corporation is:
Michael Poses
730 Greensward Court Suite J-103
Delray Beach FL 33445

Article IV. Board of Directors

The name of each member of the Corporation's Board of Directors is:
Michael Poses

The affairs of the Corporation shall be managed by a Board of Directors consisting of no less than one director. The number of directors may be increased or decreased from time to time in accordance with the Bylaws of the Corporation. The election of directors shall be done in accordance with the Bylaws. The directors shall be protected from personal liability to the fullest extent permitted by applicable law.

Corporate Creations International Inc.
941 Fourth Street #200
Miami Beach FL 33139
(305) 672-0686

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Article V. Capital Stock

The Corporation shall have the authority to issue 2,000 shares of common stock, par value \$1.00 per share.

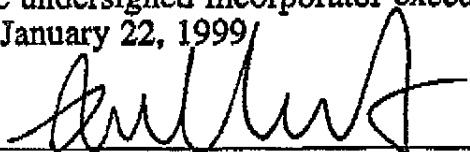
Article VI. Incorporator

The name and address of the incorporator is:
Corporate Creations International Inc.
941 Fourth Street #200
Miami Beach FL 33139

Article VII. Corporate Existence

These Articles of Incorporation shall become effective and the corporate existence will begin on January 22, 1999.

The undersigned incorporator executed these Articles of Incorporation on January 22, 1999.



CORPORATE CREATIONS INTERNATIONAL INC.
Luis A. Uriarte Vice President

Corporate Creations International Inc.
941 Fourth Street #200
Miami Beach FL 33139
(305) 672-0686

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**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/OFFICE**

CORPORATION:

Accounting Networks, Inc.

REGISTERED AGENT/OFFICE:

Michael Poses

730 Greensward Court Suite J-103

Delray Beach FL 33445

I agree to act as registered agent to accept service of process for the corporation named above at the place designated in this Certificate. I agree to comply with the provisions of all statutes relating to the proper and complete performance of the registered agent duties. I am familiar with and accept the obligations of the registered agent position.



MICHAEL POSES

by L.A. Uriarte as attorney-in-fact

Date: January 22, 1999.

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