

P99000017631

Assured Accounting Services, Inc.

240 Mohawk Road
Clermont, Florida 34711
352-394-4048
Fax 352-394-3272

119 W. Lemon Street
Lady Lake, Florida 32159
352-753-1337
Fax 352-753-9336

February 19, 1999

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

Re: Accounting Concepts, Inc.

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-02/22/99--01147--004
*****70.00 *****70.00

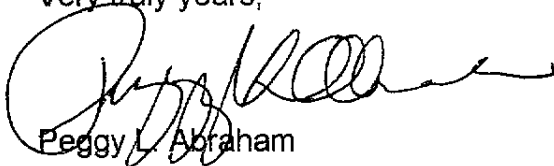
Dear Sir:

Enclosed are the Articles of Incorporation for the above referenced corporation and our check in the amount of \$70.00.

Kindly process the articles and return a certified copy to us at your earliest convenience.

Thank you for your prompt attention.

Very truly yours,



Peggy L. Abraham

PLA:jk
Enclosure

DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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**ARTICLES OF INCORPORATION
OF
ACCOUNTING CONCEPTS, INC.**

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99 FEB 22 AM 11:12
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this corporation is ACCOUNTING CONCEPTS, INC.

ARTICLE II - DURATION

This corporation shall exist perpetually.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any and all lawful business.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100 shares of common stock having a par value of \$1.00. There shall be only one class of stock.

ARTICLE V - PREEMPTIVE RIGHTS

Every shareholder, upon the sale of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The name of the initial registered agent of this corporation and the street address of the initial registered office of this corporation are as follows: PEGGY L. ABRAHAM, 240 MOHAWK ROAD, CLERMONT, FLORIDA 34711. The principal office address for the corporation is the same.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) director initially. The number of Directors may be either increased or diminished from time to time by the By-Laws but shall never be greater than (9) nine. The name and address of the initial director of this corporation is:

PEGGY L. ABRAHAM

240 Mohawk Road
Clermont, FL 34711

ARTICLE VIII - OFFICERS

The officers of the corporation shall be a President and a Secretary/Treasurer who shall be elected annually and any other officers provided for in the By-Laws. The Secretary and Treasurer may be two offices. The name of the persons who are to serve as officers of the corporation until the first election are:

OFFICER

NAME AND RESIDENCE

President/Vice President

Peggy L. Abraham
240 Mohawk Road
Clermont, FL 34711

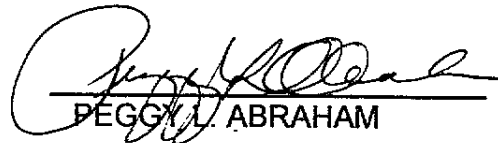
Secretary/Treasurer

Peggy L. Abraham
240 Mohawk Road
Clermont, FL 34711

ARTICLE IX - INCORPORATORS

The name and address of the person signing these Articles are PEGGY L. ABRAHAM, 240 MOHAWK ROAD, CLERMONT, FLORIDA 34711.

IN WITNESS WHEREOF, the undersigned incorporators have executed these Articles of Incorporation this 19 day of February, 1999.

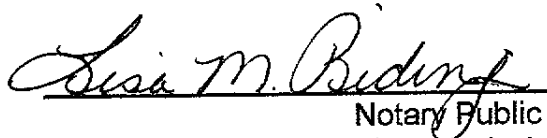


PEGGY L. ABRAHAM

STATE OF FLORIDA)
 : SS.
COUNTY OF LAKE)

Before me, a Notary Public, duly authorized to take acknowledgments in the state and county set forth above, personally appeared PEGGY L. ABRAHAM, known to me to be the person who executed the foregoing Articles of Incorporation, and she acknowledged before me, that she executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the state and county named above this 19 day of February, 1999.



Notary Public

My commission expires:



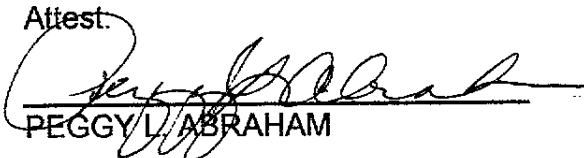
LISA M. RIDING
Notary Public, State of Florida
My Comm. Exp. Aug. 11, 1999
Comm No. CC 469585

Secretary of State
State of Florida
Tallahassee, FL 32399

I hereby am familiar with and accept the duties and responsibilities as
resident agent for ACCOUNTING CONCEPTS, INC. effective with the date of
this incorporation. I will continue to act and serve in that capacity until such time
as I notify you of my resignation from that function.


PEGGY L. ABRAHAM

Attest.


PEGGY L. ABRAHAM

DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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