

TRANSMITTAL LETTER

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32344

P 99000074314

SUBJECT: S.J. Cline & Associates /A/C.
(Proposed corporate name - must include suffix)

100002960981--4
-08/16/99--01108--018
*****78.75 *****78.75

Enclosed is an original and one (1) copy of the articles of incorporation and a check for :

\$70.00
Filing Fee

\$78.75
Filing Fee
& Certificate

\$122.50
Filing Fee
& Certified Copy

\$131.25
Filing Fee,
Certified Copy
& Certificate

Additional Copy Required

FROM: ACCURATE ACCOUNTING ASSOC.
DUNCAN FRASER
Name (printed or typed)

660 LINTON BLVD., STE. #207
Address

DELRAY BEACH, FL 33444
City, State & Zip

561-266-0770
Daytime Telephone number

99 AUG 16 AM 8:52
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

F. CHESSER AUG 20 1999

NOTE: Please provide the original and one copy of the articles.

ARTICLES OF INCORPORATION

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

S. J. Cline & Associates INC.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

1641 Tigertail Avenue
Coconut Grove, FL 33133

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

One Thousand Shares of No Par Value Stock

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

DUNCAN FRASER CPA
C/O ACCURATE ACCOUNTING ASSOC.
660 LINTON BLVD., STE. 207
DELRAY BEACH, FL 33444

ARTICLE V INCORPORATOR(S)

See instructions for officers/directors

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is(are):

DUNCAN FRASER CPA
C/O ACCURATE ACCOUNTING ASSOC.
660 LINTON BLVD., STE. #207
DELRAY BEACH, FL 33444

The undersigned incorporator(s) has(have) executed these Articles of Incorporation this

12th day of August, 19 99.



Signature

Signature

Signature

NOTE: Affixing an officer title after a signature of an incorporator does not constitute the designation of officers.

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, 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: S. J. Cline & Associates

2. The name and address of the registered agent and office is:

DUNCAN FRASER CPA
(NAME)
C/O ACCURATE ACCOUNTING ASSOC.
660 LINTON BLVD., STE. #207
(P.O. Box or Mail Drop Box **NOT** ACCEPTABLE)
DELRAY BEACH, FL 33444
(CITY/STATE/ZIP)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


(SIGNATURE)

August 12, 1999
(DATE)