2623 Green Crossing Drive, Tallahassee, Florida 32308 Telephone (850) 671-5588 Facsimile (850) 671-2767

November 5, 1999

Hand Delivered

Secretary of State Bureau of Corporation Records 409 East Gaines Street Tallahassee, Florida 32314

RE: Articles of Incorporation for

Accounting Solutions of Tallahassee, Inc.

Dear Sir or Madam:

Please find the original and one copy of the Articles of Incorporation for Accounting Solutions of Tallahassee, Inc. that we would like to be filed with your office. Also enclosed, please find a check in the amount of \$87.50, for the filing fee, certified copy and certificate of good standing for this corporate filing.

As soon as these articles have been filed please have someone contact my office and I will personally pick up our copies.

Thanking you in advance for your time and consideration in this matter.

Sincerely,

Wade Cloud, President Cloud Consulting

/rwc Enclosure

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ARTICLES OF INCORPORATION

OF

ACCOUNTING SOLUTIONS OF TALLASHASSEE, INC.

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

ARTICLE I NAME

The name of the corporation shall be:

Accounting Solutions of Tallahassee, Inc. The address of the principal office of this corporation shall be 2760 Raintree Circle, Tallahassee, Florida 32308, 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 State of Florida.

ARTICLE III CAPITOL STOCK

The maximum number of shares of stock that the corporation is authorized to issue or have outstanding at any one time is 1,000 shares of common stock or a par value of \$1.00 per share.

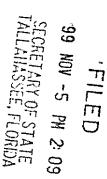
ARTICLE IV REGISTERED AGENT

The name and street address of the initial registered agent of the corporation shall be:

Robert Wade Cloud c/o Cloud Consulting, Inc. 2623 Green Crossing Drive Tallahassee, FL 32308

ARTICLE V TERM OF EXISTENCE

The corporation's term of existence is perpetual.



ARTICLE VI OFFICERS

The name and address of the initial officer of the corporation who shall hold office for the first year of the corporation, or until a successor(s) are elected or appointed is:

Debora D. Guarente, President 2760 Raintree Circle Tallahassee, Florida 32308

ARTICLE VII BOARD OF DIRECTORS

The corporation shall have a Board of Directors consisting of one (1) person. The number of Directors may be increased or decreased from time by a resolution of the majority of the stockholders but shall never be less than one. The name and address of the initial Director of this corporation is:

Debora D. Guarente, 2760 Raintree Circle Tallahassee, Florida 32308

ARTICLE VIII INCORPORATORS

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

Cloud Consulting, Inc. c/o Robert Wade Cloud 2623 Green Crossing Drive Tallahassee, FL 32308 IN WITNESS WHEREOF, the undersigned incorporator has set his hand and seal this 5th day of November, 1999.

Robert Wade Cloud, Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION OF ACCOUNTING SOLUTIONS OF TALLAHASSEE, INC.

I, Robert Wade Cloud, having been designated as the Registered Agent in the above and foregoing Articles of Incorporation, am familiar with and accept the obligations of the position of Registered Agent under Section 607.0505 of the Florida Statutes.

Robert Wade Cloud for Cloud Consulting, Inc. Registered Agent

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SECRETARY OF STATE
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