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CARL F. FISHER
8061 WEST McNAB ROAD
TAMARAC, FLORIDA 33321

Florida Department of State
Division of Corporations
P.O. Box 6327
or
George Firestone Building
409 E. Gaines Street
Tallahassee, FL 32399

Dear Department of State:

Enclosed please find the Articles of incorporation for:
THE ACCOUNTING CLINIC OF BROWARD, INC

Also enclosed is a check in the amount of \$70.00 covering filing fees.

If you have any questions, please do not hesitate to call me at:
(305) 742-0909.

Sincerely,



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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T. Burch NOV 10 1999

ARTICLES OF INCORPORATION OF:

THE ACCOUNTING CLINIC OF BROWARD, INC

The undersigned for the purpose of foregoing a corporation under the Florida General Corporation Act, do hereby adopt the following articles of incorporation.

Article 1.

Corporate name and address

The name of the corporation is:
The address will be:

THE ACCOUNTING CLINIC OF BROWARD, INC
8061 W. McNAB ROAD, TAMARAC, FL

Article 2.

Term of Existence

The duration of the corporation is perpetual, to be commenced with the Department of State of the State of Florida.

Article 3.

Nature of business

To transact any lawful business for which corporations may be incorporated under the Florida General Corporations Act.

Article 4.

Authorized shares

The aggregate number shares which the corporation is authorized to issue is: 10,000 SHARES

Such shares shall be of single class and shall have a par value of \$1.00 per share.

Article 5.

Initial Agent

The name of the initial registered agent is:
The address of the initial registered agent:

ROBERT H. COHEN
8061 W. MCNAB ROAD
TAMARAC, FL 33321

ROBERT H. COHEN

hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation, Robert H. Cohen

11/9/95
date

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Article 6.
Initial Board of Directors

There will be one initial director:

The name of the initial director is:
The address of the initial director:

ROBERT H. COHEN
8061 W. MCNAB ROAD
TAMARAC, FL 33321

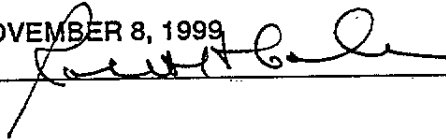
Article 7.
Incorporator

The name of the initial incorporator will be:
The address of the initial incorporator is:

ROBERT H. COHEN
8061 W. MCNAB ROAD
TAMARAC, FL 33321

Executed on: NOVEMBER 8, 1999

By: _____

A handwritten signature in black ink, appearing to read "Robert H. Cohen", is written over a horizontal line.

STATE OF FLORIDA

COUNTY OF BROWARD

I hereby certify that on this 8 day of November, 1999, before me personally appeared Robert H. Cohen Director of The Accounting Clinic of Broward, Inc. under the laws of the State of Florida to me known to be the person described in and who executed the foregoing instrument and severally acknowledged the execution thereof to be their free act and deed as such directors, for the uses and purposes therein mentioned; and the said instrument is the act and deed of said corporation.

Witness my signature and official seal on Nov. 8, 1999, in the county of Broward and the State of Florida.

Deborah F. Murano
Notary Public
State of Florida

My commission expires _____

