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ENROLLED AGENT*

LOUIS A. FRASHUER
CERTIFIED MANAGEMENT ACCOUNTANT
ENROLLED AGENT*

December 10, 1999

* NONATTORNEY STAFF PROFESSIONAL

Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

EFFECTIVE DATE
1-1-00

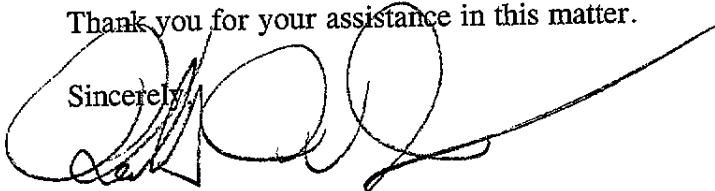
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-12/13/99--01095--015
****122.50 *****78.75

Re: CPA Retirement Network, Inc.

Enclosed are the original and one (1) copy of the Articles of Incorporation for the above-referenced proposed Florida corporation. Also enclosed is a check in the amount of \$122.50, representing the fees for filing and a certified copy.

Thank you for your assistance in this matter.

Sincerely,



Keith H. Johnson
KHJ:pj

Enclosures
As stated

c. William M. Traer, III, Secretary/Treasurer

FILED
99 DEC 13 PM 12:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

12-15
MC

**ARTICLES OF INCORPORATION
OF
CPA RETIREMENT NETWORK, INC.**

FILED
99 DEC 13 PM 12:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber to these articles of incorporation adopts these articles to form a corporation under the Florida Business Corporation Act, Florida Statutes Chapter 607, and other laws of the State of Florida.

EFFECTIVE DATE
1-1-00

ARTICLE I

Name

The name of the corporation is CPA Retirement Network, Inc.

ARTICLE II

Principal Office

The principal office and mailing address of this corporation is 8810 Goodby's Executive Drive, Suite C, Jacksonville, Florida 32217.

ARTICLE III

Purpose

The general nature of the business to be transacted by the corporation is:

Any activity or business permitted under the laws of the State of Florida and the United States of America, including, but not limited to, the following:

To manufacture, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign,

transfer or otherwise dispose of, and to invest in, trade in, deal in and with, goods, wares, merchandise, real and personal property, and services of every class, kind and description; except that it is not to conduct a banking, safe deposit, trust, insurance, surety, express, railroad, canal, telegraph, telephone or cemetery company, a building and loan association, mutual fire insurance association, cooperative association, fraternal benefit society, state fair or exposition.

To conduct business in, have one or more offices in, and buy, hold, mortgage, sell, convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks and licenses, in the State of Florida and in all other states and countries.

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness, and execute such mortgages, transfers of corporate property, or other instruments to secure the payment of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida or any other state or government, and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

To become guarantor or surety for any person, firm or corporation for any purpose or transaction whatsoever.

To make gifts of its property or cash, either to charitable organizations or otherwise, when deemed in the interest of the corporation.

To adopt such pension, profit sharing, stock option, and deferred compensation plans for officers, employees and directors and to grant such stock option to officers, employees, directors and others as the board of directors may deem to be in the interest of the corporation.

To have and exercise all of the powers now or hereafter conferred upon corporations by the statutes and laws of the State of Florida.

All of the foregoing in this article shall be construed as both objects and powers. The enumeration of specific powers and purposes is not intended to restrict or limit in any way the powers or purposes of this corporation.

ARTICLE IV

Term of Existence

The corporation shall have perpetual existence effective January 1, 2000.

ARTICLE V

Capital Stock

The capital stock of the corporation shall be One Thousand (1000) Shares of common stock having a par value of One Dollar (\$1.00) per share.

ARTICLE VI

Registered Agent

The address of the initial registered office of this corporation is 8810 Goodby's Executive Drive, Suite A, Jacksonville, Florida 32217. The name of the initial registered agent at that address is Keith H. Johnson, Esquire.

ARTICLE VII

Board of Directors

The business of the corporation shall be managed by its Board of Directors. The Board of Directors shall consist of one to two members.

ARTICLE VIII

Subscriber

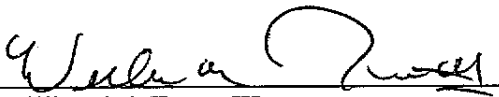
The name and address of the person signing these articles of incorporation as subscriber is William M. Traer, III whose address is 8810 Goodby's Executive Property, Suite C, Jacksonville, Florida 32217.

ARTICLE IX

Amendment

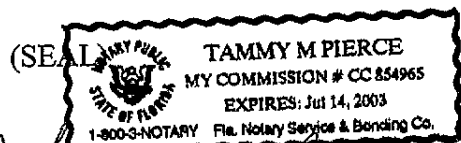
The corporation reserves the right to amend or repeal any provisions in these articles of incorporation in the manner provided by law. Any rights conferred on the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscriber executed these articles of incorporation on the 1 day of November 1999.


William M. Traer, III

STATE OF FLORIDA
COUNTY OF DUVAL

The foregoing Articles of Incorporation of CPA Retirement Network was acknowledged before me this 1 day of November, 1999, by William Traer, who is personally known to me (or who has produced _____ as identification) and who (did) (did not) take an oath.



Tammy M. Pierce
Signature of Notary Public

Tammy M. PIERCE
Printed Name

ACCEPTANCE OF REGISTERED AGENT

Having been named as registered agent and designated to accept service of process for the above corporation, 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.

Executed this 8th day of November 1999.

[Signature]
KEITH H. JOHNSON