CHERYL REUTER

Accounting & Tax Service

P.O. Box 6081, Port Charlotte, FL 33949-6081

Phone: 941-629-0018 Fax: 941-255-0931 Cellular: 941-457-1376

P990001112167

December 13, 1999

EFFECTIVE DATE

Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314 **400003077484**---4 -12/22/99--01013--012 ******70.00 ******70.00

SUBJECT: REUTER ACCOUNTING & TAX SERVICE, INC.

Dear Sirs:

Enclosed is an original and one (1) copy of the articles of incorporation for the above mentioned Corporation and a check for \$ 70.00 to cover the filing fee.

Thank you for your prompt attention to this matter.

Very truly yours,

Chervl A. Reuter

SECRETARY OF STATE

FILE 1999 DEC 22 PH 12: 14

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION of

Reuter Accounting & Tax Service, Inc.

The undersigned, for the purposes of forming a corporation under the Florida Corporation Act, Chapter 607 of the Florida Statutes, hereby adopts the following Articles of Incorporation:

ARTICLE 1 NAME

The name of the corporation is:

REUTER ACCOUNTING & TAX SERVICE, INC.

ARTICLE 2 MAILING ADDRESS

The mailing address of the Corporation is:

P.O. Box 6081 Port Charlotte, FL 33949-6081

ARTICLE 3 DURATION

The duration of the Corporation is perpetual.

ARTICLE 4 PURPOSE

The general purposes for which the Corporation is organized are the following:

- A. To engage in and transact any lawful business for which corporations may be incorporated under the Florida Business Corporation Act. No other purpose limits this general purpose in any way.
- B. To do such other things as are incidental to the purposes of the Corporation or necessary or desirable in order to accomplish them.

ARTICLE 5 CAPITAL STOCK

The aggregate number os shares which the Corporation is authorized to issue is 100 shares of common stock. Such shares shall be of a single class and shall have a \$1.00 par value.

ARTICLE 6 INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial Registered Office of the Corporation is 23331 Lehigh Avenue, Port Charlotte, Florida 33954, and the name of the initial Registered Agent at that address is Cheryl A. Reuter.

ARTICLE 7 INCORPORATOR

The name and address of the Incorporator is as follows:

Cheryl A. Reuter

23331 Lehigh Avenue

P.O. Box 6081

Port Charlotte, FL 33949-6081

ARTICLE 8 AMENDMENT

The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

ARTICLE 9 INDEMNIFICATION

The Corporation shall indemnify each Officer and Director, including former Officers and Directors, to the full extent permitted by law.

ARTICLE 10 COMMENCEMENT OF CORPORATE EXISTENCE

In accordance with Section 607.0203, Florida Statutes, the date when corporate existence shall commence is the date of execution by the incorporator of these Articles of Incorporation. In the event these Articles of Incorporation are not filed within the time period set forth in Section 607.0203, Florida Statutes, the date when corporate existence shall commence is the date of filing by the Secretary of State.

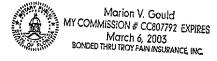
on this	164	date of	December	, 1999.
				Cherila Rents
				Cheryl A. Reuter, Incorporator

STATE OF FLORIDA COUNTY OF CHARLOTTE

On this day, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared CHERYL A. REUTER, who is personally known to me and whose name is subscribed to the within instrument, and acknowledged that she executed the same for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this // day of December, A.D., 1999.

Notary Public - State of Florida



FILED

1999 DEC 22 PH 12: 14

ACCEPTANCE BY REGISTERED AGENT

SECRETARY UF STATE TALLAHASSEF, FLORIDA

The undersigned hereby accepts the appointment as Registered Agent of REUTER ACCOUNTING & TAX SERVICE, INC. which is contained in the foregoing Articles of Incorporation, and agrees to comply with the provisions of all statutes relative to the proper and complete performance of her duties, and accepts the duties and obligations of Section 607.0505, Florida Statutes.

DATED this	16th	day of	December	, 1999.
	10	uar or		• 1///.

Cheryl A. Reuter, Registered Agent