

Filing and License Fee: \$230.00 minimum

ID Number: 152574



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Office of the Secretary of State
Corporations Division
148 W. River Street
Providence, Rhode Island 02904-2615

PROFESSIONAL SERVICE CORPORATION

ARTICLES OF INCORPORATION

The undersigned acting as incorporator(s) of a professional service corporation under Chapters 7-5.1 and 7-1.2 of the General Laws of Rhode Island, 1956, as amended, adopt(s) the following Articles of Incorporation for such corporation:

1. The name of the corporation is Michael J. Hill, C.P.A., Inc.

(This is a close corporation pursuant to § 7-1.2-1701 of the General Laws, 1956, as amended.) (Strike if inapplicable.)

2. The profession to be practiced through the professional service corporation is Public Accounting

3. The total number of shares which the corporation has authority to issue is:

(a) If only one class: Total number of shares 2,000 without par value

or

(b) If more than one class: Total number of shares of each class _____

A statement of all or any of the designations and the powers, preferences, and rights, including voting rights, and the qualifications, limitations, or restrictions of them, which are permitted by the provisions of Chapter 7-1.2 of the General Laws, 1956, as amended, in respect of any class or classes of shares of the corporation and the fixing of which by the articles of association is desired, and an express grant of the authority as it may then be desired to grant to the board of directors to fix by vote or votes any of them that may be desired but which is not fixed by the articles:

4. The address of the initial registered office of the corporation is 6 Blackstone Valley Place, Suite 401
(Street Address, not P.O. Box)

Lincoln . RI 02865 and the name of its initial registered agent
(City/Town) (Zip Code)

at such address is Michael J. Hill
(Name of Agent)

5. The corporation shall have perpetual existence until dissolved or terminated in accordance with Chapter 7-1.2.

6. Unless otherwise stated all authorized shares are deemed to have a nominal or par value of \$0.01 per share.

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7. Additional provisions, if any, not inconsistent with Chapter 7-1.2 which the incorporators elect to have set forth in these Articles of Incorporation:

see exhibit "A"

8. The name and address of each incorporator is:

Name

Address

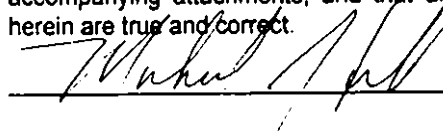
Michael J. Hill

P.O. Box 426, Lincoln, RI 02865

9. These Articles of Incorporation shall be effective upon filing unless a specified date is provided which shall be no later than the 90th day after the date of this filing January 1, 2006

Under penalty of perjury, I/we declare and affirm that I/we have examined these Articles of Incorporation, including any accompanying attachments, and that all statements contained herein are true and correct.

Date: 12-28-05



Signature of each Incorporator

EXHIBIT "A"

Any stockholder, including heirs assigns, executors or administrators of a deceased stockholder, desiring to sell or transfer any stock of this corporation shall first offer such stock to the corporation through its Board of Directors at not more than the book value of such stock as shown upon the financial statement of the corporation to be drawn as of the first of the month preceding the offer, provided, however, that the corporation shall exercise its right to purchase within thirty (30) days after the stockholder shall have notified it in writing of his desire to sell said shares, and if the corporation shall decide to purchase said shares, said stockholder shall, upon the proper tender of the price thereof, transfer to the corporation his shares so sold, and if the corporation shall elect not to purchase said shares within thirty (30) days, such stockholder may at any time after the expiration of said thirty (30) days, sell such shares to any other party, but at not less than the price at which time the same was offered to this corporation.

In the event the corporation shall elect not to purchase said shares or shall make no election after thirty (30) days, then said selling stockholder shall offer such stock to the other stockholders such shares as their respective proportions may indicate which offer shall be under the same terms and conditions as heretofore stated, and subject to the stockholder or stockholders exercising his or her rights to purchase within thirty (30) days after the stockholder shall have notified him or them in writing of his desire to sell such shares, and such selling stockholder shall, upon the proper tender of the price thereof, transfer to the respective purchasing stockholder his shares so sold, and if the stockholder or stockholders shall elect not to purchase such shares within thirty (30) days, the selling stockholder may at any time after the expiration of said thirty (30) days sell such shares to any other party, but at no less than the price at which the same was offered to this corporation.

No shares of stock shall be assigned or transferred upon the books of the corporation until these provisions shall have been complied with, but the Board of Directors may at any particular time waive these requirements.



AICPA PROFESSIONAL LIABILITY INSURANCE PROGRAM

The Experience To Protect Your Future

159 East County Line Rd.
Hatboro, PA 19040-1218
Phone: (800) 221-3023
Fax: (800) 853-5227
www.cpai.com

December 07, 2005

Michael J. Hill, C.P.A., Inc.
Mr. Michael Hill
6 Blackstone Valley Place
Suite 401
Lincoln, RI 02865

Customer No: 0401871000
Policy Number: APL-275283319
Policy Period: 12/05/05 To 12/05/06

Dear Mr. Hill:

Thank you for your firm's participation in the CPA Value Plan, underwritten by Continental Casualty Company, one of the CNA insurance companies. Your policy is enclosed and is effective as of the date listed above.

Please remember to notify us if you plan to merge, acquire or otherwise materially affect the present composition of your firm (including areas of practice and professional staff) during the policy period. You may be required to submit a new application in advance of the change for underwriting analysis and coverage amendments.

Should you have any questions about your coverage, please don't hesitate to call us toll free at 1-800-221-3023. We look forward to serving your professional liability insurance needs now and in the future.

Sincerely,
Deb Sheldon

Aon Insurance Services
AICPA Program Administrator
CPOL

NB

DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

PRODUCER	BRANCH	PREFIX	POLICY NUMBER
003613	970	APL	275283319

INSURANCE IS PROVIDED BY
CONTINENTAL CASUALTY COMPANY
CNA PLAZA, CHICAGO, IL 60685
A STOCK INSURANCE COMPANY
REFERRED TO AS WE, US, OR OUR.

1. Named Insured and Mailing Address

Michael J. Hill, C.P.A., Inc.
6 Blackstone Valley Place
Suite 401
Lincoln, RI 02865

* * * NOTICE * * * *

THIS IS A CLAIMS-MADE POLICY AND COVERS
ONLY CLAIMS FIRST MADE AGAINST THE INSURE
DURING THE POLICY PERIOD. PLEASE READ
THIS POLICY CAREFULLY AND DISCUSS THE
COVERAGE WITH YOUR INSURANCE AGENT.

2. POLICY PERIOD: FROM: 12/05/05 TO: 12/05/06 at 12:01 A.M. Standard time at your address shown above.

3. PRIOR ACTS DATE: 12/05/05

4. \$1,000 PROFESSIONAL LIABILITY PER CLAIM/AGGREGATE DEDUCTIBLE

5. LIMITS OF LIABILITY: (INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)

\$100,000 PER CLAIM
\$250,000 AGGREGATE

6. FOR NON-RENEWAL : 30 days notice will be given you in accordance with policy conditions.

7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-A(1/03) Policy
G-127137-A(5/00) Declarations Page
G-127157-A(6/97) Nuclear Energy & Pollution Exclusion
G-127164-A38(8/97) Amend. Termination Provisions - RI
G-127160-A(6/97) Sole Owner & Disability Ext. Claims Rptg
G-127165-A38(8/97) Amend. Endorsement - RI
G-141584-A(6/03) Policyholder Notice
G-127152-A(5/00) Claim Expenses Outside Limits
G-144872-A Policyholder Disclosure - Federal