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Law Offices of
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Attorney at Law

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Sarasota, Florida 34239

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December 2, 1998

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VIA UPS

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

RE: SIESTA BEACHSIDE INVESTMENTS, INC.

Dear Sir/Madam:

I have enclosed for your review and filing the original and one (1) copy of the Articles of Incorporation for SIESTA BEACHSIDE INVESTMENTS, INC., and a check in the amount of \$70.00 payable to The Florida Department of State for the following:


Filing Fee for Articles of Incorporation, F.S.	\$35.00
Filing Fee for Resident Agent F.S.	\$35.00
TOTAL:	\$70.00

FILED
98 DEC -3 AM 9:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Please return a copy of the Certificate of Incorporation to this office.

Thank you for your prompt attention to and cooperation in this matter.

Very truly yours,

By: 
Stephen F. Voigt, Esq.

SFV/mmz
Enclosures



ARTICLES OF INCORPORATION
OF
SIESTA BEACHSIDE INVESTMENTS, INC.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLE I - NAME

The name of this corporation is SIESTA BEACHSIDE INVESTMENTS,
INC.

ARTICLE II - TERM

This corporation shall commence to exist on the time of the
filing of these Articles of Incorporation by the Department of
State of the State of Florida, and shall exist perpetually or until
legally dissolved.

ARTICLE III - PURPOSE

This is a corporation for the purpose of conducting any or all
lawful business, and doing all acts and things as are incidental to
the foregoing or necessary or convenient to carry on the business
of the corporation or to effect or promote the purpose for which
the corporation is formed.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue SEVEN HUNDRED FIFTY
(750) SHARES of ONE DOLLAR (\$1.00) PAR VALUE per share common
stock.

ARTICLE V - PRINCIPAL OFFICE

The street address of the principal office of this corporation
is 2000 WEBBER STREET, SARASOTA, FL 34239.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address and the initial registered office of this
corporation is STEPHEN F. VOIGT, P.A. and that address is 2414 BEE
RIDGE ROAD, SARASOTA, FLORIDA 34239.

ARTICLE VII - MANAGEMENT OF CORPORATION BY SHAREHOLDERS

All corporate powers shall be executed by or under the
authority of, and the business and affairs of this corporation
shall be managed under the direction of, the shareholders of this
corporation. This corporation shall have no directors.

ONE HUNDRED PERCENT (100%) of the shares entitled to vote,
represented in person or by proxy, shall constitute a quorum at a
meeting of the shareholders.

ARTICLE VIII - INCORPORATOR

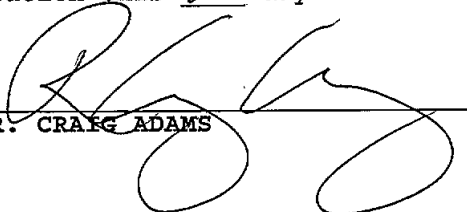
The name and address of the person signing these Articles is:

R. CRAIG ADAMS
2000 WEBBER STREET
SARASOTA, FL 34239

ARTICLE IX - AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment thereof, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 2nd day of December, 1998.

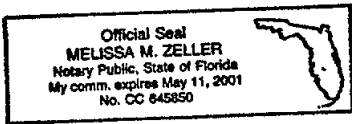


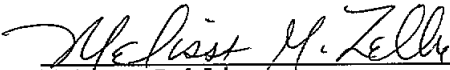
R. CRAIG ADAMS

STATE OF FLORIDA)
) SS.
COUNTY OF SARASOTA)

The foregoing instrument was acknowledged before me this 2nd day of December, 1998 by R. CRAIG ADAMS, who is personally known to me or who has produced N/A as identification and who did take an oath.

MY COMMISSION EXPIRES:



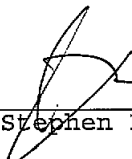


Notary Public
Melissa M. Zeller
Print Name

CONSENT OF REGISTERED AGENT

Having been named as registered agent for this corporation at the registered office designated in the foregoing Articles of Incorporation, the undersigned accepts the designation.

STEPHEN F. VOIGT, P.

BY: 

Stephen F. Voigt, Esq.

FILED
98 DEC -3 AM 9: 11
SECRETARY OF STATE
TALLAHASSEE FLORIDA