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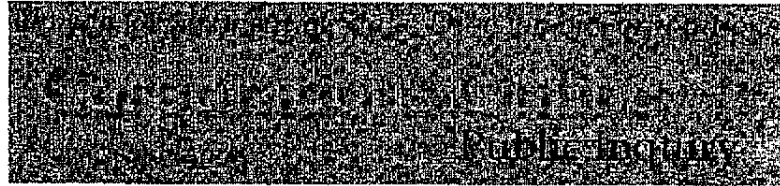
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FOREIGN PROFIT QUALIFICATION

Golf Accounting Solutions Inc.

Certificate of Status	0
Certified Copy	1
Page Count	04
Estimated Charge	\$78.75

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Rejected Filing

GOLF ACCOUNTING SOLUTIONS INC.

Document Number W02000022891	State NONE	Filed Date 08/08/2002	Expire At Usual Time Y	Time Period days
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Corporate Information

Corporate Information

8/8/02
12:19pm

TO whom it may concern, I learned today from a CSR that this filing was rejected because you could not read the documents that I faxed in yesterday. I am refaxing the documents today to file. Please call me at 800-981-7183 ext. 235 if you have any questions



FLORIDA DEPARTMENT OF STATE

Jim Smith
Secretary of State

August 8, 2002

BUSINESS FILINGS

SUBJECT: GOLF ACCOUNTING SOLUTIONS INC.
REF: W02000022891

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

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TALLAHASSEE, FLORIDA

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314

H020001778529

APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION
TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS
SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE
STATE OF FLORIDA:

1. Name of Corporation: **Golf Accounting Solutions Inc.**
2. State or Country under the law of which it is incorporated: Delaware
3. FEI number, if applicable: Applied for
4. Date of Incorporation: 4/15/02
5. Duration: Perpetual
6. Date first transacted business in Florida: date of filing.
7. Current mailing address: 3958 Corveta Court, Orlando, Florida 32837
8. Purpose of corporation authorized in home state or country to be carried out in the state of Florida: To provide accounting services for golf courses.
9. Name and street address of Florida registered agent:

Name: Business Filings Incorporated
Office address: 1000 West Avenue, Suite 1114, Miami Beach, Florida 33139

10. Registered agent's acceptance:

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this application, 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 relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


Richard Oster, V.P.

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

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12. Names and addresses of officers and/or directors:

A. DIRECTORS

Chairman: William Stine
Address: 2758 Kimberlee Lane, Kissimmee, Florida 34744

Vice Chairman: Mark Farrow
Address: 3958 Corveta Ct., Orlando, Florida 32837

Director: Mark Alviano
Address: 336 Peach Orchard Ave., Oakwood, Ohio 45419

B. OFFICERS

President: William Stine
Address: 2758 Kimberlee Lane, Kissimmee, Florida 34744

Vice President: Mark Farrow
Address: 3958 Corveta Ct., Orlando, Florida 32837

Secretary: Mark Farrow
Address: 3958 Corveta Ct., Orlando, Florida 32837

Treasurer: Mark Alviano
Address: 336 Peach Orchard Ave., Oakwood, Ohio 45419

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

12.

(Signature of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

13. Mark Farrow, Vice President

MARK FARROW VICE CHAIRMAN Golf Accounting SOLUTIONS, INC.
(Typed or printed name and capacity of person signing application)

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Delaware

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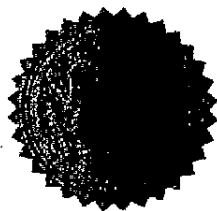
The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "GOLF ACCOUNTING SOLUTIONS INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE SECOND DAY OF AUGUST, A.D. 2002.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "GOLF ACCOUNTING SOLUTIONS INC." WAS INCORPORATED ON THE FIFTEENTH DAY OF APRIL, A.D. 2002.

AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE NOT BEEN ASSESSED TO DATE.

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Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

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AUTHENTICATION: 1919131

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DATE: 08-02-02