POOOOOII886 TRANSMITTAL LETTER

Department of State Division of Corporations P. O. Box 6327 Tallahassee, FL 32314

02-02-00

200003116592---9 -01/31/00--01119--008 *****78.75 ******78.75

SUBJECT:	Sharpe Accoon	hing Services, arate name - must include suffix	Inc.	_
Enclosed is an origina	al and one(1) copy of the article	es of incorporation and a	chook for	00 JAN 31
\$70.00 Filing Fee	\$78.75 Filing Fee & Certificate of Status	Sol incorporation and a company of the state	\$87.50 Filing Fee, Certified Copy & Certificate of Status	M 9:56
FROM: Melinda J. Sharpe Name (Printed or typed) 3920 Oleander Way Address				
St. Pete Beach, FL 337076 City, State & Zip 727-360-9337 Daytime Telephone number				

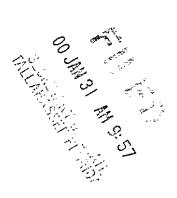
NOTE: Please provide the original and one copy of the articles.

12.02.00

ARTICLES OF INCORPORATION

OF

SHARPE ACCOUNTING SERVICES, INC



The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I

(Name)

The name of the corporation shall be SHARPE ACCOUNTING SERVICES, INC.

ARTICLE II

(Principal Office)

The principal place of business and mailing address of this corporation shall be:

3920 Oleander Way St. Pete Beach, FL 33706

ARTICLE III

(Shares)

The number of shares of stock that this corporation is authorized to have outstanding at any one time is One Hundred (100) shares of common stock having a par value of One Dollar (\$1.00) per share.

ARTICLE IV

(Registered Agent)

The name and Florida street address of the initial registered agent is:

Melinda J. Sharpe 3920 Oleander Way St. Pete Beach, FL 33706

ARTICLE V (Incorporator)

The name and address of the incorporator to these Articles of Incorporation are:

Melinda J. Sharpe 3920 Oleander Way St. Pete Beach, FL 33706

ARTICLE VI (Effective Date)

The effective date of these Articles of Incorporation is February 2, 2000

Melenda J. Sharpe	1.27.2000
Signature/Incorporator	Date
Having been named as registered agent and to accept serving the place designated in this certificate, I hereby accept the in this capacity. I further agree to comply with the provise performance of my duties, and I am familiar with and accagent.	e appointment as registered agent and agree to act sions of all statutes relating to the proper complete
Westura J. Shorpe_ Signature/Registered Agent	1.27.2000
Signature/Registered Agent	Date