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SIRTAX Accounting, Consulting, IRS Representation, & Strategic Tax Planning.

1930 Tyler Street, v Hollywood, Fl. 33020 v Telephone (954) 925-8080 v 922-1903 v Facsimile (954) 922-1903

R. Kevin Cross, E.A.,
 -- Enrolled Agent,
 Accountant, Financial Counselor.

Of Counsel:
 R. Kevin Cross, E.A. -
 is enrolled to represent taxpayers
 before the Internal Revenue Service.

Steven R. Danielson,
 Masters Degree in Mathe
 Staff Accountant, Consul

26 April, 2000

FILED
 MAY - 1 AM 9:23
 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA

Department of State
 Division of Corporations
 Attn.: New Filings Section
 P.O. Box 6327
 Tallahassee, Florida 32314

700003235847--8
 -05/02/00--01093--019
 *****78.75 *****78.75

Rec'd 5-1-00

SUBJECT: COMSOURCE SOLUTIONS, INC.

Dear Sirs:

Please incorporate the above referenced corporation effective May 1, 2000,
 and mail filed articles to:

Ollie Ayers, Sr.
 1930 Tyler Street
 Hollywood, FL 33020

Enclosed is an original and one copy of the articles of incorporation and a
 check for \$78.75 (to include the filing fee and a certified copy of the articles).

Thank you for your continued assistance in these matters.

Sincerely,

R. Kevin Cross, E.A.
 Accountant & Tax Consultant.

MAY 4 2000

RKC/ComSource Solutions, Inc.
 LETCORP.DOC

ARTICLES OF INCORPORATION FOR:

COMSOURCE
SOLUTIONS, INC.

Incorporated & Filed May 1, 2000.

FILED
00 MAY - 1 AM 9:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
COMSOURCE SOLUTIONS, INC.**

FILED
00 MAY - 1 AM 9:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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: **COMSOURCE SOLUTIONS, INC.**

The principal place of business of this corporation shall be:
**1930 Tyler Street
Hollywood, FL 33020**

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One hundred shares common stock at NO par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective May 1, 2000.

ARTICLE V - OFFICERS & DIRECTORS

The names and street addresses of the initial officers and directors, if any, who shall hold office the first year of the corporation's existence or until their successor(s) are (is) elected, are:

Ollie W. Ayers, Sr.
President
3 Rockridge Road
Haskell, NJ 07420

Jeffrey A. Breidboard
Vice-President
3 Castle Harbor Isle Drive
Ft. Lauderdale, FL 33308

ARTICLE VI - INCORPORATOR

The name and street address of the incorporator to these articles of incorporation is:

Ollie W. Ayers, Sr.
President
3 Rockridge Road
Haskell, NJ 07420

Jeff Breidboard
Vice-President
3 Castle Harbor Isle Drive
Ft. Lauderdale, FL 33308

IN WITNESS WHEREOF, the undersigned incorporators have executed these Articles of Incorporation this twenty-eighth day of April, 2000.

Signatures of Incorporators



Ollie W. Ayers Sr.



Jeff Breidboard

STATE OF FLORIDA.
COUNTY OF BROWARD.

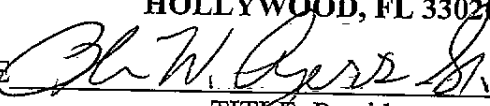
CERTIFICATE DESIGNATING REGISTERED AGENT/REGISTERED OFFICE Pursuant to the provisions of the Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

The name of the corporation is:

COMSOURCE SOLUTIONS, INC.

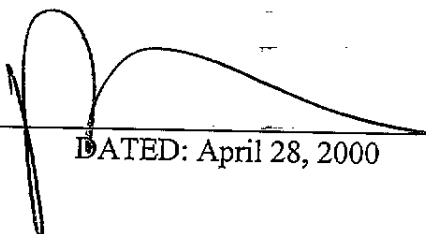
The name and address of the registered agent and office is:

**R. KEVIN CROSS, E.A.
SIR TAX SERVICES, INC.
1930 TYLER STREET
HOLLYWOOD, FL 33020**

SIGNATURE  (Corporate Officer)
TITLE: President
DATED: April 28, 2000

FILED
00 MAY - 1 AM 9:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF THE FLORIDA STATUTES.

SIGNATURE  (Registered Agent)
DATED: April 28, 2000