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LAW OFFICES OF RON A. RHOADES, P.A.
ATTORNEYS & COUNSELORS AT LAW

Ron A. Rhoades, B.S., J.D. and Dawn Pautler-Ellis, B.A., J.D.
Estate Planning • Wills • Trust Agreements • Estate and Gift Taxation • Probate
Trust Administration • Business Entities and Taxation • Personal Injury & Wrongful Death

Phone Numbers:

Citrus County: (352) 746-1006
Hernando County: (352) 666-1917
All Other Areas: 1-800-529-8019
Facsimile: (352) 746-0816
E-Mail: RhoadesLaw@hotmail.com

Please Direct All Correspondence to Our
Citrus Hills Office: 2428 North Essex Avenue
Hernando, FL 34442-5320

Spring Hill Office: 2154 Mariner Boulevard
Spring Hill, FL 34609

October 5, 2000

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

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*****78.75 *****78.75

RE: JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC.

Dear Sirs:

Enclosed please find the original and one copy of the proposed Articles of Incorporation for JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC.

Please approve and file the original and certify the copy for us. Also enclosed is a Certificate of Designation of Registered Agent and Office for the corporation.


Also enclosed is a check payable to you for charges as follows:

Filing Fee	\$35.00
Certified Copy	\$ 8.75
Filing Registered Agent's	
Designation	<u>\$35.00</u>
TOTAL	\$78.75

We have also enclosed an original Consent to Use Similar Corporate Name.

Please contact our office collect if anything further is required in order to avoid delay in filing.

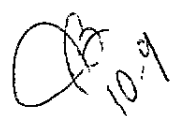
Very truly yours,


Ron A. Rhoades

RAR:ear

Enclosures

CC: Joseph & Company Certified Public Accountants, Inc.



CONSENT TO USE SIMILAR CORPORATE NAME

JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, LLC, a limited liability corporation, existing under the laws of the State of Florida, hereby grants its consent, pursuant to the requirements of the Florida Business Corporation Act, to Ron A. Rhoades, as the incorporator of JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC., to use the corporate name JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC.

DATED this 5 day of October, 2000.

JOSEPH & COMPANY CERTIFIED PUBLIC
ACCOUNTANTS, LLC

By: 

ALVAN L. COX, OPERATING MANAGER



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Spring Hill, FL 34609

Via Fax Transmittal 850-487-6804 (Attn: Joey)
Original will follow by regular mail

October 9, 2000

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

RE: JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC.

Dear Joey:

Thank you for your telephone call.

This letter is to confirm that all five members of Joseph & Company Certified Public Accountants, LLC, will be the shareholders of Joseph & Company Certified Public Accounts, Inc. The reason for the new corporation is that these five certified public accountants have chosen instead to operate as a corporation and they have all agreed to have the LLC involuntarily dissolved next year.

There are no other persons who are affected by this change and all five principals have agreed to this change.

Thank you.

Very truly yours,

Ron A. Rhoades

RAR:ear

CC: Joseph & Company Certified Public Accountants, Inc.

ARTICLES OF INCORPORATION
OF
JOSEPH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS, INC.

FILED
00 OCT -9 PM 4:59
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, acting as the incorporator of JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC. under the Florida Business Corporation Act, adopts the following Articles of Incorporation:

ARTICLE I. NAME OF CORPORATION

The name of the Corporation is JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC.

ARTICLE II. PRINCIPAL OFFICE AND MAILING ADDRESS

The principal office of the corporation shall be located at and its mailing address shall be, initially, as follows: 2424 North Essex Avenue, Hernando, FL 34442.

ARTICLE III. COMMENCEMENT OF EXISTENCE

The existence of the corporation will commence on the date of filing these Articles of Incorporation.

ARTICLE IV. AUTHORIZED SHARES

The maximum number of shares that the corporations authorized to have outstanding at any time is TEN THOUSAND (10,000) shares of common stock having a par value of \$1.00 per share.

ARTICLE V. PREEMPTIVE RIGHTS

Each holder of common stock of this corporation shall have the first right to purchase shares of common stock of this corporation that from time to time may be issued, whether or not presently authorized, in the ratio that the number of shares of common stock held at the time of the issue bears to the total number of shares of common stock outstanding. This right is waived by any holder of common stock who does not exercise it and pay for the stock preempted within thirty (30) days of his receipt of a written notice from the corporation inviting him to exercise the right. A holder of common stock shall not have, solely because of his holdings of common stock, a right to purchase shares of preferred stock that may be issued. A holder of preferred stock shall not have, solely because of his holdings of preferred stock, a right to purchase shares of any class that may be issued by the corporation.

ARTICLE VI. CUMULATIVE VOTING

Every shareholder having the right to vote at a meeting of shareholders shall be entitled, in any election of directors, to that number of votes equal to the number of shares held by that shareholder multiplied by the number of directors to be elected, and each shareholder may either cast all those votes for a single candidate or distribute them among any two or more of the candidates. In voting on all other proposals, each shareholder having the right to vote shall be entitled to one vote for each share of voting stock held.

ARTICLE VII. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the corporation is 2424 North Essex Avenue, Hernando, Florida 34442, and the name of the corporation's initial registered agent at that address is ALVAH L. COX.

ARTICLE VIII. INITIAL BOARD OF DIRECTORS

The corporation shall have one (1) director initially. The number of directors may be either increased or diminished from time to time, as provided in the bylaws, but never shall be less than one. The names and addresses of the initial directors are:

<u>NAME</u>	<u>ADDRESS</u>
Alvah L. Cox	2424 North Essex Avenue Hernando, FL 34442

ARTICLE IX. INCORPORATOR

The name and address of the incorporator is as follows:

RON A. RHOADES
2428 North Essex Avenue
Hernando, FL 34442

The incorporator of the corporation assigns to this corporation his rights under Section 607.161, Florida Statutes, to constitute a corporation, and assigns to those persons designated by the Board of Directors any rights he may have as an incorporator to acquire any of the capital stock of this corporation, assignment becoming effective on the date corporate existence begins.

ARTICLE X. BYLAWS

The power to adopt, alter, amend, or repeal bylaws shall be vested in the Board of Directors and also in the shareholders, except that the Board of Directors may not amend or repeal any bylaw adopted by the shareholders if the shareholders specifically provide that the bylaw is not subject to amendment or repeal by the Board of Directors.

ARTICLE XI. AMENDMENTS

The corporation reserves the right to amend, alter, change, or repeal any provisions in these Articles of Incorporation in the manner prescribed by law, and all rights conferred on shareholders are subject to this reservation. These Articles may be amended prior to the issuance of shares of the corporation by the unanimous approval or consent of the Board of Directors. Thereafter, every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by the holders of a majority of the shares entitled to vote on the matter or in such other manner as may be provided by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation at Hernando, Florida, this 5 day of October, 2000.



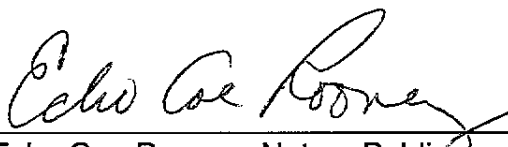
RON A. RHOADES

ACKNOWLEDGMENT

STATE OF FLORIDA
COUNTY OF CITRUS

Before me, the undersigned authority, personally appeared RON A. RHOADES who is to me well known to be the person described and who subscribed the above Articles of Incorporation, and he did freely and voluntarily acknowledge before me according to law that he made and subscribed the same for the uses and purposes therein mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal, at Hernando in said County and State this 5 day of October, 2000.



Echo Coe Rooney, Notary Public
State of Florida
My Commission Expires: 11/18/01
Commission Number: CC695913




Echo Coe Rooney
MY COMMISSION # CC695913 EXPIRES
November 18, 2001

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR
THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON
WHOM PROCESS MAY BE SERVED**

JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC.

Pursuant to Section 607.0501, Florida Statutes (1990), JOSEPH & COMPANY CERTIFIED PUBLIC ACCOUNTANTS, INC., desiring to organize under the laws of the State of Florida, has named **ALVAH L. COX**, located at **2424 North Essex Avenue, Hernando, Florida 34442**, as its agent to accept service of process within this state.

Having been named to accept service of process for the above corporation at the place designated in this certificate, I hereby accept appointment in such capacity and agree to comply with the provisions of Chapter 607, Florida Statutes, relative to keeping open said office. I further certify that I am familiar with, and accept, the obligations attendant to said position.



ALVAH L. COX
October 5, 2000

FILED
00 OCT -9 PM 4:59
SECRETARY OF STATE
TALLAHASSEE, FLORIDA