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October 17, 2000

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

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-10/20/00--01072--010
****122.50 ****78.75

Dear Sir:

Enclosed please find the Articles of Incorporation and the Designation and Acceptance of Registered Agent for filing, together with a check in the amount of \$122.50 to cover the filing fee, certified copy charge, designation of registered agent and charter tax.

I have also enclosed an additional copy of the Articles of Incorporation which I would appreciate having certified and returned in the envelope enclosed.

Sincerely,

Courtney C. Miller

Courtney C. Miller
Enclosures

FILED
00 OCT 20 AM 9:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Feb 10/23

ARTICLES OF INCORPORATION
OF
TAXPLAN MANAGEMENT, INC.

FILED

00 OCT 20 AM 9:45

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contact, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I NAME

The name of the corporation shall be TAXPLAN MANAGEMENT, INC.

ARTICLE II NATURE OF BUSINESS

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

ARTICLE III CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 75,000 shares of common stock having a par value of \$1.00 per share.

ARTICLE IV ADDRESS

The street address of the initial registered office and the principal office of the corporation shall be 4 Belair Drive, Boynton Beach, FL 33435.

ARTICLE V SPECIAL PROVISIONS

The stock of the corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as may be necessary shall be deemed to have been taken by the appropriate officers to accomplish this compliance.

ARTICLE VI TERM OF EXISTENCE

This corporation shall exist perpetually.

ARTICLE VII LIMITATION OF LIABILITY

Each director, stockholder and officer, in consideration for his services, shall, in the absence of fraud, be indemnified, whether then in office or not, for the reasonable cost and expenses incurred by him in connection with the defense of, or for advice concerning any claim asserted or proceeding brought against him by reason of his being or having been a director, stockholder or officer of the corporation or of any subsidiary of the corporation, whether or not wholly owned, to the maximum extent permitted by law. The foregoing right of indemnification shall be inclusive of any other rights to which any director, stockholder or officer may be entitled as a matter of law.

ARTICLE VIII SELF DEALING

No contract or other transaction between the corporation and other corporations, in the absence of fraud, shall be affected or invalidated by the fact that any one or more of the directors of the corporation is or are interested in a contract or transaction, or are directors, individually or jointly, may be a party or parties to, or may be interested in such person or person's firm or corporation, and each and every person or person's firm or corporation is hereby relieved from any liability that might otherwise exist from this contracting with the corporation for the benefit of himself or any firm, association or corporation in which he may be in any way interested. Any director of the corporation may vote upon any transaction with the corporation without regard to the fact that he is also a director of such subsidiary or corporation.

ARTICLE IX OFFICERS/DIRECTORS

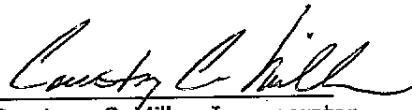
The corporation shall have a minimum of one director. The initial Board of Directors shall consist of:

Courtney C Miller	President	4 Belair Drive Boynton Beach, FL 33435
Carlos C Baine	Vice President	3196 N.W. 72 nd Avenue Margate, FL 33063
Rena Hemminger	Secty/Treas	107 Granada Street Royal Palm Beach, FL 33411

ARTICLE X INCORPORATOR/REGISTERED AGENT

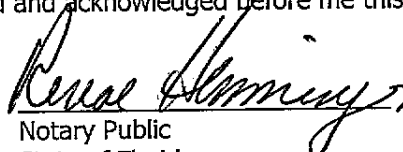
The name and address of the Incorporator is: Courtney C. Miller, 4 Belair Drive, Boynton Beach, FL 33435, and states that he is familiar with and hereby accepts the duties and responsibilities of Registered Agent.

IN WITNESS WHEREOF, the undersigned has set his hand and seal on this 17 day of October ~~July~~, 2000.


Courtney C. Miller, Incorporator

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was executed and acknowledged before me this 17 day of October, 2000 by Courtney C. Miller.


Notary Public
State of Florida
My Commission Expires:



Rena Hemminger
MY COMMISSION # CC899481 EXPIRES
April 1, 2004
BONDED THRU TROY FAIN INSURANCE, INC.