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ATTORNEYS AT LAW

Gordon S. Daniels
*Member of Florida and
Kentucky Bar*

Lisa Leonardo Daniels
*Member of Florida, New York
and Washington, DC Bar*

June 26, 2001

701000066440

Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

RE: INTERNATIONAL COMMERCIAL ACCOUNTS COLLECTION SYSTEM, INC.

Dear Sir:

Please find enclosed the original and one copy of the Articles of Incorporation of International Commercial Accounts Collection System, Inc., together with our check in the amount of \$78.75 representing your filing fee. Please process the foregoing at your earliest opportunity and return a true copy of the Articles to my office in the envelope which has been provided for your convenience.

Thank you for your assistance in this regard.

Sincerely,

Lisa L Daniels
LISA LEONARDO DANIELS

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LLD:t
Enclosure

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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01 JUL -2 AM 9:59

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

of

**INTERNATIONAL COMMERCIAL ACCOUNTS COLLECTION
SYSTEMS, INC.**

The undersigned incorporator, for the purpose of forming a corporation under the laws of the State of Florida, adopts the following articles of incorporation for such corporation:

ARTICLE I.

The name of the corporation is:

INTERNATIONAL COMMERCIAL ACCOUNTS COLLECTION SYSTEM, INC.,

ARTICLE II.

The duration of the corporation is perpetual.

ARTICLE III.

The purpose for which the corporation is organized is to transact any or all lawful business for which corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV.

The aggregate number of shares which the corporation shall have the authority to issue shall be one thousand shares of common stock at a par value of \$1.00 each.

ARTICLE V.

The address of the corporation's main office is:

4726 N.W. 67th Avenue
Lauderhill, FL 33319

The name of the corporation's initial registered agent at such address is: LISA LEONARDO DANIELS, ESQUIRE, Attorney at Law, 4300 North University Drive, Suite B-200, Fort Lauderdale, FL 33351.

ARTICLE VI.

The number of directors constituting the initial board of directors is one, and the name and address of the person who is to serve as the initial director is:

President/Treasurer - Michelle St-Denis
4726 N.W. 67th Avenue
Lauderhill, FL 33319

Vice President/Secretary - Norman Longlois
4726 N.W. 67th Avenue
Lauderhill, FL 33319

ARTICLE VII.

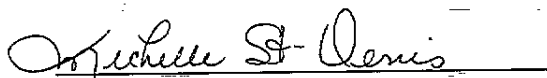
The name and address of the incorporator is:

Michelle St-Denis
4726 N.W. 67th Avenue
Lauderhill, FL 33319

ARTICLE VIII.

It is the intent of the incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as a Subchapter S Corporation.

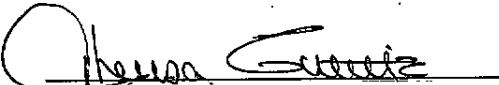
IN WITNESS WHEREOF, I have executed these Articles of Incorporation on the 26 day of June, 2001.


MICHELLE St-DENIS
Incorporator and President

STATE OF FLORIDA
COUNTY OF BROWARD

BEFORE ME, the undersigned authority, this day personally appeared MICHELLE St-DENIS, who, upon being my me first duly sworn, deposes and says that he has executed the above and foregoing Articles of Incorporation this day for the purposes expressed therein.

SWORN TO AND SUBSCRIBED before me this 27 day of June, 2001.


Notary Public
State of Florida at Large

My Commission Expires:



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01 JUL -2 AM 9: 59

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE OF REGISTERED AGENT

DESIGNATED IN ARTICLES OF INCORPORATION

LISA LEONARDO DANIELS having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.


LISA LEONARDO DANIELS
Registered Agent