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TRANSMITTAL LETTER

August 21, 2001

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

SUBJECT: TAX & FINANCIAL ADVANTAGE, INC.

Enclosed is an original and one (1) copy of the articles of incorporation and a check for:

\$87.50 filing fee, certified copy and Certificate

FROM: James A. Byrne, Esquire
540 - 4th Street North
St. Petersburg, Fl 33701
(727) 898-3273

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

8-24-01
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**ARTICLES OF INCORPORATION
OF
TAX & FINANCIAL ADVANTAGE, INC.**

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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 1 - NAME

The name of the corporation shall be: TAX & FINANCIAL ADVANTAGE, INC.

ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be: 3235 W. Fountain Blvd., Tampa, FL 33609.

ARTICLE III - SHARES

NUMBER: The aggregate number of shares that the corporation shall have the authority to issue is 6000 shares of Capital Stock with a par value of \$1.00, per share.

INITIAL ISSUE: 1000 shares of the Capital Stock with a par value of \$1.00 per share.

STATED CAPITAL: The sum of the par value of all shares of Capital Stock of the corporation that have been issued shall be the stated capital of the corporation at any particular time.

DIVIDENDS: The holders of outstanding capital stock shall be entitled to receive, when and as declared by the Board of Directors, dividends payable either in cash, in

property, or in shares of the capital stock of the corporation.

NO CLASSES OF STOCK: The shares of the corporation are not to be divided into classes.

NO SHARE IN SERIES: The corporation is not authorized to issue shares in series.

ARTICLE IV - INITIAL REGISTERED AGENT AND STREET ADDRESS

The initial street address in Florida of the initial registered office of the corporation is: 540 - 4th Street North, St. Petersburg, FL 33701, and the name of the initial registered agent at such address is James A. Byrne, Esquire.

ARTICLE V - INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation are: James A. Byrne, Esquire, 540 - 4th Street North, St. Petersburg, FL 33701.

ARTICLE VI - EFFECTIVE DATE

Pursuant to Section 607.0203, Florida Statutes, the effective date of incorporation shall be August 21, 2001. The period of duration of the corporation is perpetual.

ARTICLE VII - PURPOSE

The purpose or purposes for which the corporation is organized are to engage in any activity or business permitted under the laws of the United States and of this State.

ARTICLE VIII - NUMBER OF BOARD OF DIRECTORS

The initial board of directors shall consist of not less than one (1) nor more than three (3)

members, as set forth in the By-laws, who need not be residents of the State of Florida or shareholders of the corporation.

ARTICLE IX - NAMES OF BOARD OF DIRECTORS

The names and addresses of the persons who shall serve as directors until the first annual meeting of shareholders, or until their successors shall have been elected and qualified as follows:

<u>NAME</u>	<u>ADDRESS</u>
Christopher L. Goslin	3235 W. Fountain Blvd. Tampa, FL 33609
Steve Leonard	3235 W. Fountain Blvd. Tampa, FL 33609

ARTICLE X - SHAREHOLDERS' POWERS

The shareholders shall have the power to adopt, amend, alter, change or repeal the Articles of Incorporation when proposed and approved at a stockholder meeting, with not less than a two-thirds vote of common stock.

ARTICLE XI - SHAREHOLDERS' RIGHTS

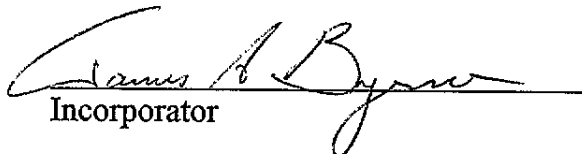
The holders of common stock of this corporation shall have the preemptive rights to purchase, at prices, terms and conditions that shall be fixed by the Board of Directors, such as the shares of the stock of this corporation as may be issued for money or any property or services from time to time, in addition to that stock authorized and issued by the corporation. The preemptive right of any holder is determined by the ratio of the

authorized and issued shares of common stock held by the holder to all shares of common stock currently authorized and issued.

ARTICLE XII - SHAREHOLDERS' VOTING RIGHTS

The shareholders of this corporation shall be allowed to vote their shares cumulatively so as to give one candidate as many votes as the number of directors to be elected, multiplied by the number of his shares, and to distribute them among as many candidates as he may wish. Notice must be given by any shareholder to the President or Vice President of said corporation not less than 24 hours prior to the time set for the holding of a shareholders' meeting for the election of directors that said shareholder intends to cumulate his vote at said election.

IN WITNESS WHEREOF, the undersigned has made and subscribed of these Articles of Incorporation at St. Petersburg, Florida on the 2/nd day of August, 2001.


Incorporator

STATE OF FLORIDA

COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this ____ day of August, 2001, by James A. Byrne who is personally known to me.

Signature of Notary Public
State of Florida at Large (Seal)
My Commission expires:

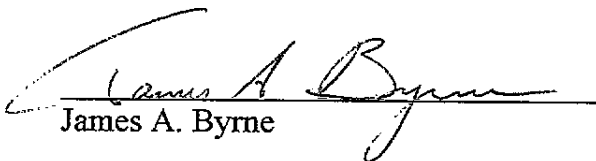
PLAN TO ISSUE STOCK PURSUANT TO SECTION 1244

I, the undersigned, being the incorporator(s) named in the Articles of Incorporation of:

TAX & FINANCIAL ADVANTAGE, INC.

a Florida Corporation, do hereby propose and adopt the following plan to issue common stock:

1. That the Corporation will issue 1000 shares of common stock under this plan.
2. That the aggregate amount of consideration to be received shall not exceed \$500,000.00.
3. That this offer shall remain open for not more than 24 months from the date hereof.
4. That the stock issued pursuant to this plan shall be issued only for money or other property, not for other stock nor securities nor services.
5. That there is no prior offering still outstanding.
6. That no other stock shall be offered during the period specified in this plan.
7. That it is the intent of this plan that the stock issued shall qualify as Section 1244 stock under the provisions of the Internal revenue Code.
8. That the date of this plan shall be the 21st day of August, 2001 .


James A. Byrne

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE

FOR THE SERVICE OF PROCESS WITHIN THIS STATE

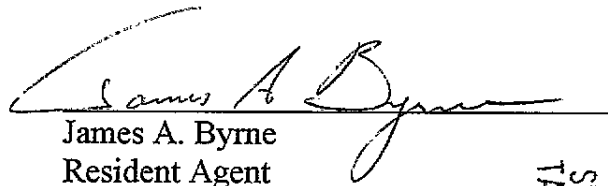
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

Pursuant to Chapter 48.091, Florida statutes, the following is submitted, in compliance with said Act:

FIRST: TAX & FINANCIAL ADVANTAGE, INC., desiring to organize under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation at: 540 - 4th Street North, St. Petersburg, Florida, 33701 has named JAMES A. BYRNE as its agent to accept service of process within this State.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above stated corporation at 540 - 4th Street North, St. Petersburg, Florida, 33701 I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.


James A. Byrne
Resident Agent

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA