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Richard J. Osterndorf *
MaryEllen P. Osterndorf **

* Also admitted in New York
** Also admitted in Georgia

January 17, 2002

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

RE: Articles of Incorporation
Mobile Tax & Financial Services, Inc.

To Whom It May Concern:

Enclosed please find the Articles of Incorporation for:

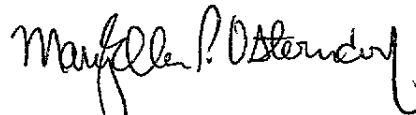
MOBILE TAX & FINANCIAL SERVICES, INC.

together with my firm's trust account check no. 8422, made payable to the Department of State, in the sum of \$78.75 to cover the filing fee.

Please return a certified copy of the Articles to the undersigned, together with your statement for services rendered.

Thank you for your cooperation in this matter.

Very truly yours,



MaryEllen P. Osterndorf

MPO/lc
Enclosures

FILED
02 JAN 22 AM 9:51
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**ARTICLES
OF
INCORPORATION**

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02 JAN 22 AM 9:51
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

We, the undersigned, hereby make, subscribe, acknowledge and file these Articles of Incorporation for the purpose of creating a corporation under the laws of the State of Florida.

ARTICLE I

The name of the corporation shall be:

MOBILE TAX & FINANCIAL SERVICES, INC.

ARTICLE II

This corporation may engage in any activity or business permitted under the laws of the United States and under the laws of the State of Florida, including but not limited to:

All activities related to the preparation and filing of personal and business income tax returns and all services permitted under the laws of the State of Florida to be performed by a licensed mortgage broker, licensed insurance agent and licensed registered representative for investments in NASD, and all other related activities.

Any type of construction, development or sale of real or personal property herein the State of Florida; as well as all business activities related thereto, or which may be necessary, advantageous or proper in the conduct of the business; to exercise generally such powers as may be incidental to or convenient for the purposes and business of the corporation; and to have, exercise and enjoy all the rights and privileges of a corporation for profit under the laws of the State of Florida; it being expressly provided that the foregoing enumerated powers shall not be held to limit or restrict the general powers of the corporation.

ARTICLE III

The maximum number of shares of stock this corporation may issue is one thousand shares of common stock, which shall be the common stock of at least \$1.00 par value. All said common stock shall be payable in cash, or payable by property, labor or services at a just valuation by the stockholders. Property, labor or services may be purchased or paid for with capital stock at a just valuation fixed by the stockholders.

ARTICLE IV

The amount of capital with which this corporation shall begin is not less than Five Hundred (\$500.00) Dollars.

ARTICLE V

The corporation shall have perpetual existence.

ARTICLE VI

The initial principal office of said corporation shall be:

1600 Big Tree Road, Apt Q-3, South Daytona, Florida 32119

The registered agent is: Clifford A. Kee, whose address is: 1600 Big Tree Road, Apt. Q-3, South Daytona, Florida 32119.

ARTICLE VII

That the stockholders of the corporation shall manage the business of the corporation. The board of directors shall initially consist of one member, who is:

Clifford A. Kee

The said corporation may have additional members on the board of directors, as may be authorized in the bylaws of the corporation. The address for the above is: 1600 Big Tree Road, Apt Q-3, South Daytona, Florida 32119.

ARTICLE VIII

The name and business address of the person signing these Articles of Incorporation as subscriber is as follows: Clifford A. Kee, 1600 Big Tree Road, Apt. Q-3, South Daytona, Florida 32119.

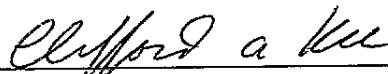
ARTICLE IX

No holder of common stock of the corporation shall have any preferential, preemptive or other right to the detriment of any other stockholder of the corporation.

ARTICLE X

The said corporation reserves the right to amend, alter, change, or repeal any provision contained in these Articles of Incorporation in the manner now or hereafter permitted by law or prescribed by statute, and all rights conferred upon the stockholders herein are granted subject to this reservation.

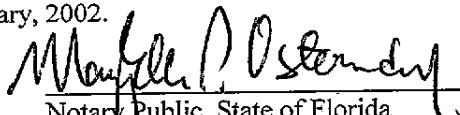
IN WITNESS WHEREOF, the undersigned have made and subscribed these Articles of Incorporation for the uses and purposes aforesaid.



Clifford A. Kee

STATE OF FLORIDA
COUNTY OF VOLUSIA

Before me, the undersigned authority, personally appeared **Clifford A. Kee**, () well known to be the person described in or (X) who has produced FL Drivers Lic as identification, and who subscribed the foregoing Articles of Incorporation and she freely and voluntarily acknowledged before that she made and subscribed the foregoing for the uses and purposes therein mentioned and set forth.

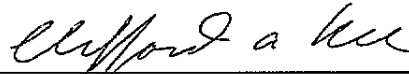
IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Daytona Beach, in said County and State, this 16th day of January, 2002.


Notary Public, State of Florida
My Commission Expires:

 MaryEllen P Osterndorf
My Commission CC933265
Expires June 24 2004

ACCEPTANCE OF REGISTERED AGENT

The undersigned having been named to accept Service of Process for **MOBILE TAX & FINANCIAL SERVICES, INC.**, at the place designated in Article VI of the Articles of Incorporation, hereby accepts the obligates as Registered Agent and agrees to comply with the provisions of Section 607.0505, Florida Statutes, relative to keeping open said office.



Clifford A. Kee

FILED
02 JAN 22 AM 9:52
SECRETARY OF STATE
TALLAHASSEE, FLORIDA