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T.A.B.S.
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March 10, 2006

Corporate Records Bureau
Division of Corporations
Department of State
P. O. Box 6327
Tallahassee, Fl. 32314

Re: EMPLOYER FIRST, INC.
FEIN 43-2100007

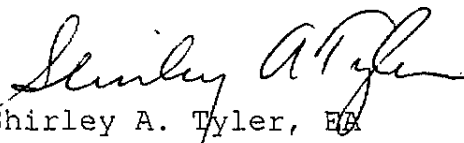
Enclosed herewith please find two (2) originals of the Articles of Incorporation for the above corporation. Also enclosed is a check in the amount of Seventy Eight Dollars and Seventy Five cents (\$78.75) to cover the following costs:

Filing Fee	\$ 35.00
Certified Copy	8.75
Registered Agent Fee	35.00
TOTAL FEES	\$ 78.75

Please return a certified copy of the Articles of Incorporation to my attention.

Sincerely,

T.A.B.S.


Shirley A. Tyler, EA

EMPLOYER FIRST, INC.
Donald G. Varner, President

ARTICLES OF INCORPORATION

OF

EMPLOYER FIRST, INC.

The undersigned subscriber to these Articles of Incorporation hereby forms a Corporation for profit under the laws of the State of Florida.

ARTICLE I - NAME

The name of the corporation shall be: EMPLOYER FIRST, INC.
The principal place of business will be 8109 36TH Av. North,
St. Petersburg, FL 33710.

ARTICLE II - DURATION

This corporation shall have perpetual existence.

ARTICLE III - PURPOSE

The general purpose for which this corporation is organized shall be the transacting of any or all lawful business for which corporations may be incorporated under the provisions of Chapter 607, Florida Statutes.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue one hundred (100) shares of common stock, each having a par value of One Dollar (\$1.00.)

ARTICLE V - I.R.C. SECTION 1244

It is the intent of the incorporator to qualify the shares of common stock issued hereunder as "Section 1244 Stock" pursuant to section 1244 of the Internal Revenue Code of 1986, as amended.

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ARTICLE VI - OFFICERS

The name and street address of the initial officers and directors who shall hold office the first year of the corporation's existence or until a successor is elected are:

<u>NAME</u>	<u>ADDRESS</u>
Donald G. Varner, President	8109 36 th Av. North St. Petersburg, FL 33710
Mary E. Varner, Secretary	8109 36 th Av. North St. Petersburg, FL 33710

ARTICLE VII - INITIAL REGISTERED AGENT

The name of initial registered agent of this Corporation is Donald G. Varner, and the street address of the initial registered agent is 8109 36th Av. North, St. Petersburg, FL 33710.

ARTICLE VIII - INCORPORATORS

The name of the incorporator of these Articles of Incorporation is: Donald G. Varner.

ARTICLE IX - AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved at a Stockholder's meeting by a majority of the stock entitled to vote thereon, unless all of the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

IN WITNESS WHEREOF, The undersigned incorporators have executed these Articles of Incorporation this 10TH day of March, 2006

Donald G. Varner
Signature of Incorporator

STATE OF FLORIDA

COUNTY OF PINELLAS

THE FOREGOING Instrument was acknowledged and sworn to before me this 10TH day of March, 2006, by Donald G. Varner, who is X personally known to me or has provided as identification.



Shirley A Tyler
My Commission DD363401
Expires December 17 2008

Shirley A Tyler
Notary Public

My Commission Expires:

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ACCEPTANCE BY REGISTERED AGENT

The undersigned, having been designated in the foregoing Articles of Incorporation as Registered Agent, hereby agrees to accept said designation.

Donald G. Varner
Donald G. Varner