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MARCH 25, 1995

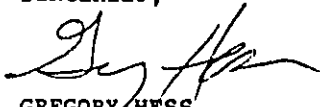
TO WHOM IT MAY CONCERN

I AM ENCLOSING MY CHECK IN THE AMOUNT OF \$ 127.50 AND MY EXECUTED
ARTICLES OF INCORPORATION WHICH I PREPARED MYSELF. IF THERE ARE ANY
QUESTIONS OR PROBLEMS PLEASE CONTACT ME AT

GREGORY HESS
(407) 640-9797
(407) 640-9798 FAX

THANK YOU IN ADVANCE FOR EXPEDITING THIS FILING.

SINCERELY,


GREGORY HESS

000001440820
-03/27/95--01107--004
****127.50 ****127.50

FILED
55 MAR 27 AM 9:21
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

BE 3/29

ARTICLES OF INCORPORATION
OF

GREGORY HESS, P.A.

FILED
95 MAR 27 AM 9:21
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

THE NAME OF THIS CORPORATION IS:

GREGORY HESS, P.A.

ARTICLE II - PURPOSE

THIS CORPORATION IS ORGANIZED FOR THE FOLLOWING PURPOSES:

1. TO OWN AND OPERATE A CERTIFIED PUBLIC ACCOUNTING FIRM AND DO ALL THINGS NECESSARY AND INCIDENT FOR THE CONDUCT OF SUCH BUSINESS.
2. TO ENGAGE IN ANY ACTIVITY OR BUSINESS PERMITTED UNDER THE LAWS OF THE UNITED STATES OR STATE OF FLORIDA.

ARTICLE III - CAPITAL STOCK

NO STOCK WILL BE OWNED IN GREGORY HESS, P.A. EXCEPT BY THOSE PERSONS QUALIFIED UNDER FLORIDA LAW TO PRACTICE IN THE STATE OF FLORIDA AS A CERTIFIED PUBLIC ACCOUNTANT AND RECOGNIZED AS SAME.

THIS CORPORATION IS AUTHORIZED TO ISSUE 1,000 SHARES OF COMMON STOCK.

THE COMMON STOCK OF THE CORPORATION SHALL HAVE THE FOLLOWING CHARACTERISTICS:

1. PAR VALUE SHALL BE \$ 1 PER SHARE
2. EACH SHARE SHALL BE ENTITLED TO ONE VOTE AT STOCKHOLDERS MEETING . THAT A COMMON STOCKHOLDER IS INTERESTED IN A MATTER TO BE VOTED UPON SHALL NOT DISQUALIFY HIM OR HER FROM VOTING THEREON.
3. EXCEPT AS OTHERWISE PROVIDED BY LAW, THE ENTIRE VOTING POWER FOR THE ELECTION OF DIRECTORS AND FOR ALL OTHERS PURPOSES SHALL BE VESTED EXCLUSIVELY IN THE HOLDERS OF COMMON STOCK OUTSTANDING.

ARTICLE IV - INITIAL REGISTERED OFFICE AND AGENT

THE STREET ADDRESS OF THE INITIAL REGISTERED OFFICE OF THIS CORPORATION IS 15254 72ND DRIVE NORTH, PALM BEACH GARDENS, FLORIDA 33418 AND THE NAME OF THE INITIAL REGISTERED AGENT IS GREGORY C. HESS AT THE SAME ADDRESS. THE BOARD OF DIRECTORS MAY FROM TIME TO TIME CHANGE THE STREET ADDRESS AND POST OFFICE ADDRESS OF THE CORPORATION AS WELL AS THE LOCATION OF ITS PRINCIPAL OFFICE.

ARTICLE V - INITIAL BOARD OF DIRECTORS

THIS CORPORATION SHALL HAVE ONE DIRECTOR, INITIALLY, THE NUMBER OF DIRECTORS MAY BE EITHER INCREASED OR DIMINISH FROM TIME TO TIME BY THE BY-LAWS BUT SHALL NEVER BE LESS THAN ONE. THE NAME AND ADDRESS OF THE INITIAL DIRECTOR OR THIS CORPORATION ARE:

GREGORY C. HESS
15254 72ND DRIVE NORTH
PALM BEACH GARDENS, FL 33418

ARTICLE VI - RESTRICTIONS ON TRANSFER OF STOCK

NO COMMON STOCK SHALL BE SOLD OR OTHERWISE TRANSFERRED BY ANY STOCKHOLDER TO ANY OTHER PERSONS UNLESS SUCH SHARES ARE FIRST OFFERED TO THE REMAINING SHAREHOLDERS OR TO THIS CORPORATION. THE PRICE AND TERMS OF WHICH SHARES MAY BE OFFERED AND SOLD SHALL BE FURTHER SPECIFIED BY WRITTEN AGREEMENT AMONG ALL OF THE SHAREHOLDERS OF THIS CORPORATION.

ARTICLE VII - AMENDMENT

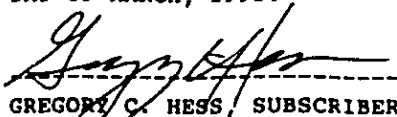
THIS CORPORATION RESERVES THE RIGHT TO AMEND OR REPEAL ANY PROVISIONS CONTAINED IN THESE ARTICLES OF INCORPORATION, OR ANY AMENDMENT HERETO, IN THE MANNER PROVIDED BY LAW.

ARTICLE VII - INCORPORATOR

THE NAMES AND ADDRESSES OF THE PERSONS SIGNING THESE ARTICLES ARE AS FOLLOWS:

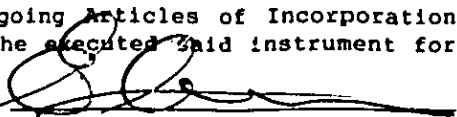
GREGORY C. HESS
15254 72ND DRIVE NORTH
PALM BEACH GARDENS, FLORIDA 33418

IN WITNESS WHEREOF, THE UNDERSIGNED SUBSCRIBERS HAVE EXECUTED THESE ARTICLES OF INCORPORATION THIS TWENTY THIRD DAY OF MARCH, 1995.


GREGORY C. HESS, SUBSCRIBER

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

BEFORE ME, the undersigned authority, personally appeared name, the signor who personally appeared before me at the time of this notarization, and is personally known to me or had produced FL DL ID as identification and is known to be the person described in and who executed the foregoing Articles of Incorporation and acknowledged to and before me that he executed said instrument for the purposes herein stated.


NOTARY PUBLIC, STATE OF FLORIDA

My commission expires:

 ELIOTT SIDMAN
Commission CC 398559
Expires: AUGUST 8, 1998

**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/ REGISTERED OFFICE**

Pursuant to the provisions of section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is: GREGORY HESS, P.A.
2. The name and address of the registered office and agent is:

GREGORY C. HESS
15254 72ND DRIVE NORTH
PALM BEACH GARDENS, FLORIDA 33418

SIGNATURE

TITLE

DATE

Gregory C. Hess
President
3-25-95

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all the statutes relating to the proper and complete performance of all my duties, and I am familiar with and accept the obligations of my position as registered agent.

SIGNATURE

DATE

Gregory C. Hess
3/25/95

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA