

LAW OFFICES OF
MITCHELL A. FELDMAN

A PROFESSIONAL ASSOCIATION

MITCHELL A. FELDMAN
ATTORNEY AT LAW

KELLY C. BOUGH
ATTORNEY AT LAW

1041 IVIS DAIRY ROAD, SUITE 328
MIAMI, FLORIDA 33179
TELEPHONE 305 651 3756
NATIONAL 1-800-ASK-LAW-NOW
FACSIMILE 305 652 1855

P95000059080

July 26, 1995

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

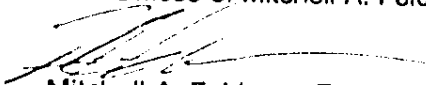
700001548577
-07/28/95--01035--013
*****70.00 *****70.00

RE: Tax Book Publishing, Inc.
(a proposed corporation)

Dear Sir/Madam;

Enclosed is an original and one (1) copy of the Articles of Incorporation, Registered Agent and a check for Seventy and 00/100 dollars (\$70.00) for the filing fees. Thank you for your cooperation.

Sincerely,
Law Offices of Mitchell A. Feldman, P.A.


Mitchell A. Feldman, Esq.

MAF/bw
enc.

FILED
1995 JUL 28 AM 10:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
TAX BOOK PUBLISHING, INC.**

ARTICLE I.

The name of the corporation is:

TAX BOOK PUBLISHING, INC.

ARTICLE II.

The corporation shall exist perpetually commencing with the filing of these Articles of Incorporation with the Florida Department of State.

ARTICLE III.

The corporation may engage in or transact any or all activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV.

The corporation is authorized to issue Three Hundred Thousand (300,000) shares of \$.01 par value stock which shall be designated as Common Stock.

The corporation will issue initial shares to the following:

Mitchell A. Feldman - 100,000 shares of Common Stock

Juan C. Figueras - 100,000 shares of Common Stock

FILED
1995 JUL 28 10 13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE V.

The corporation's Initial Registered Agent and Registered Office in the State of Florida is:

INITIAL REGISTERED AGENT: Mitchell A. Feldman

INITIAL REGISTERED OFFICE: 1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

ARTICLE VI.

The corporations principle office and mailing address is:

PRINCIPLE OFFICE: 1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

MAILING ADDRESS: 1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

ARTICLE VII.

The number of Directors constituting the initial Board of Directors of the corporation is Two. The number of Directors may be either increased or decreased from time to time by amendment to the Bylaws, but shall never be less than the number of the initial Board of Directors.

The name and address of the initial Directors are:

NAME: Mitchell A. Feldman
ADDRESS: 1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

NAME: Juan C. Figueras
ADDRESS: 1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

ARTICLE VIII.

The name and address of the incorporator executing these Articles of Incorporation is:

INCORPORATOR: Mitchell A. Feldman
ADDRESS: 1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

ARTICLE IX.

The initial directors shall submit the proposed bylaws to the shareholders at a meeting to be held for that purpose not more than one hundred twenty (120) days following the issuance of the Certificate of Incorporation. Following the adoption of the bylaws by affirmative vote of three fourths of the shareholders, the internal affairs of the corporation are to be regulated and managed in accordance with such bylaws. The power to adopt, alter, amend or repeal the bylaws shall be vested in the Board of Directors and Stockholders.

ARTICLE X.

The corporation shall indemnify any Officer or Director or any former Officer or Director to the full extent permitted by law.

ARTICLE XI.

The corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or amendments hereto and any right conferred upon the Stockholders is subject to this reservation.

ARTICLE XII.

At each election of Directors, every Stockholder entitled to vote shall have the rights to accumulate his votes by giving one candidate as many votes as the number of Directors to be elected at that time multiplied by the number of his shares, or by distributing such votes on the same principle among any number of such candidates.

ARTICLE XIII.

The members of the Board of Directors may participate in meeting of the Board of Directors by means of conference telephone as provided by law.

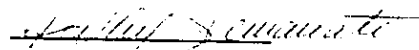
The undersigned incorporator has executed these Articles of Incorporation this 26 day of July, 1995.


INCORPORATOR

STATE OF FLORIDA)
COUNTY OF DADE)

On this the 26 day of July, 1995, before me, the undersigned Notary Public of the State of Florida personally appeared MITCHELL A. FELDMAN, who is personally known to me or has shown _____ as I.D., whose name is subscribed to the foregoing Articles of Incorporation, and he acknowledge that he executed it as his free act and deed for the purposes therein expressed and did take an oath.

My commission expires:


Notary Public, State of Florida
Name of Notary _____
Commission No. _____



KATIA SEMANATE
My Commission CC311441
Expires Aug. 29, 1997
Bonded by HAI
800-422-1555

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

Pursuant to the provisions of sections 607.0501 or 617.0501, 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: TAX BOOK PUBLISHING, Inc.
2. The name and address of the registered agent and office is:

Mitchell A. Feldman
1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

FILED
1995 JUL 28 AM 10:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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 STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

July 26, 1995 Date: _____
Registered Agent

STATE OF FLORIDA)
) ss:
COUNTY OF DADE)

On this the 26 day of July, 1995, before me, the undersigned Notary Public of the State of Florida personally appeared Mitchell A. Feldman, who is personally known to me or has shown _____ as I.D., whose name is subscribed to the within instrument, and he acknowledge that he executed it as his free act and deed for the purposes therein expressed and did take an oath.

My commission expires:

Katia Semanate
Notary Public, State of Florida
Name of Notary _____
Commission No. _____



KATIA SEMANATE
My Commission CG311441
Expires Aug. 29, 1997
Bonded by HAI
800-422-1555

LAW OFFICES OF
MITCHELL A. FELDMAN

A PROFESSIONAL ASSOCIATION

MITCHELL A. FELDMAN
ATTORNEY AT LAW

KELLY C. HUGHES
ATTORNEY AT LAW

1031 IVES DAIRY ROAD, SUITE 228
MIAMI, FLORIDA 33179
TELEPHONE 305 651 3756
NATIONAL T-800 ASK LAW NOW
TELEPHONE 305 652 1855

P95000059080

August 8, 1995

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 3214

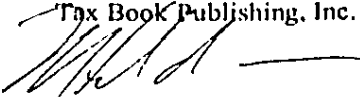
RE: Tax Book Publishing, Inc. / Document #P95000059080

600001558856
-08/11/95--01070--014
*****35.00 *****35.00

Dear Sir/Madam:

Enclosed is an original and one (1) copy of the Articles of Amendment of Tax Book Publishing, Inc.
and a check for Thirty Five and 00/100 dollars (\$35.00).

Sincerely,


Tax Book Publishing, Inc.

Mitchell A. Feldman,
Director/President
1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

305-651-3756

enc.

SH 8/24
Amend.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 AUG 24 PM 2:43



FLORIDA DEPARTMENT OF STATE
Sandra B. Morham
Secretary of State

August 14, 1995

Mitchell A. Feldman, Esq.
1031 Ives Dalry Rd
Suite 228
Miami, FL 33179

SUBJECT: TAX BOOK PUBLISHING, INC.
Ref. Number: P95000059080

We have received your document for TAX BOOK PUBLISHING, INC. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The word "initial" or "first" should be removed from the article regarding directors, officers, and/or registered agent, unless these are the individuals originally designated at the time of incorporation.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6908.

Steven Harris
Corporate Specialist

Letter Number: 895A00037988

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
55 AUG 24 PM 2:43

MITCHELL A. FELDMAN
ATTORNEY AT LAW

LAW OFFICES OF
MITCHELL A. FELDMAN
A PROFESSIONAL ASSOCIATION

MAIN OFFICE
1011 IVIS DAIRY ROAD, SUITE 228
MIAMI, FLORIDA 33179
TEL. 305 651 3756
FAX 305 652 1855
DOWNTOWN MIAMI
16 SW FIRST STREET, THIRD FLOOR
MIAMI, FLORIDA 33130
TEL. 305 374 2130
FAX 305 381 9457
TAMPA
P.O. BOX 872
TAMPA, FLORIDA 33601-0872

August 21, 1995

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

RE: Tax Book Publishing, Inc. / P95000059080

Dear Mr. Harris;

Regarding the document not filed and returned to my office, the word "initial" or "first" **does** refer to the individual originally designated at the time of incorporation.

Enclosed please find the document.

Sincerely,
Law Offices of Mitchell A. Feldman, P.A.


Mitchell A. Feldman, Esq.

MAF/bw
enc.

SECRET
FILED
DIVISION OF STATE
CORPORATIONS
95 AUG 24 PM 2:43

ARTICLES OF AMENDMENT
OF
TAX BOOK PUBLISHING, INC.

This corporation after a vote by its shareholders in which the number of votes cast by the shareholders of authorized voting shares was sufficient for approval of the amendments, each of the following amendments were adopted on August 8, 1995.

Resolved, that the Articles of Incorporation of the Corporation be, and hereby are, amended as follows:

ARTICLE IV. is amended to read: The corporation is authorized to issue Three Hundred Thousand (300,000) shares of \$.01 par value stock which shall be designated as Common Stock.

The corporation will issue initial shares to the following:

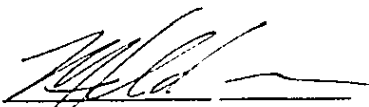
Mitchell A. Feldman - 200,000 shares of Common Stock

ARTICLE VII. is amended to read: The number of Directors constituting the initial Board of Directors of the corporation is One. The number of Directors may be either increased or decreased from time to time by amendment to the Bylaws, but shall never be less than the number of the initial Board of Directors.

The name and address of the initial Directors are:

NAME: Mitchell A. Feldman
ADDRESS: 1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

Dated: 8/8/95


Director/President/Secretary/Treasurer

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 AUG 26 PM 2:43

ARTICLES OF AMENDMENT
OF
TAX BOOK PUBLISHING, INC.

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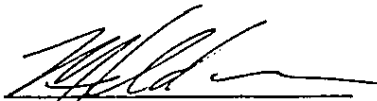
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ADDRESS: 1031 Ives Dairy Road
Suite 228
Miami, Florida 33179

Dated: 8/8/95


Director/President/Secretary/Treasurer

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 AUG 24 PM 2:43