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WALTER T. ROSE, JR., P.A.
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January 4, 1996

Corporate Records Bureau
Division of Corporation
Department of State
409 East Gaines Street
Tallahassee, FL. 32314

Re: Articles of Incorporation of Bray, Beck & Koetter, CPA,
P.A.

Dear Sir:

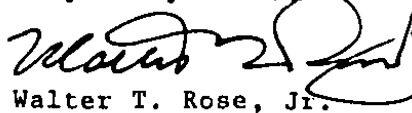
You will find enclosed original and two duplicate originals of
Articles of Incorporation of Bray, Beck & Koetter, CPA. P.A.,
together with our firms check in the amount of \$122.50 representing
the following filing fees:

Filing Articles	\$35.00	
Resident Agent Fee	35.00	700001680117
Certified Copy	52.50	-01/05/96--01057--011
Total	\$122.50	****122.50 ****122.50

Please note the provision of the Articles wherein the
effective date of this Corporation dates back to January 2, 1996.

After filing, please return the certified copy of the Articles
of this office. Thank you for your cooperation and assistance in
this matter.

Very Truly Yours,


Walter T. Rose, Jr.

WTR/hmf

cc: Bray, Beck & Koetter, CPA, P.A.
(with enclosure)

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
JAN-5 AM 11:33

gf 1/10/96

EFFECTIVE DATE

01/02/96

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

96 JAN -5 AM 11:33

ARTICLES OF INCORPORATION

OF

BRAY, BECK & KOETTER, CPA, P.A.

The undersigned natural persons, each of whom is licensed or otherwise legally authorized to practice the profession of public accounting in the State of Florida, hereby associate themselves with the intention of forming a professional corporation in accordance with the Florida Professional Service Corporation and Limited Liability Act, and hereby adopt the following Articles of Incorporation for said corporation:

ARTICLE I

NAME

The name of the Corporation is: Bray, Beck & Koetter, CPA, P.A.

ARTICLE II

EFFECTIVE DATE

The corporate existence of this corporation shall commence on January 2, 1996.

ARTICLE III

DURATION

The period of the corporation's duration shall be perpetual, or until dissolved upon a vote of the shareholders as hereafter provided.

ARTICLE IV

PURPOSE

The purposes for which this corporation is formed are:

- A. To engage in the practice of public accounting as a professional service corporation.
- B. To do everything necessary, proper or convenient for the accomplishment of the purposes set forth in these articles, and to do every other act incidental to the corporate purposes which is not forbidden by the laws of the State of Florida or by the provisions of these Articles of Incorporation.
- C. The purposes and professional services of this corporation shall be carried out only through officers, employees, and agents, each of whom is duly licensed or otherwise legally qualified to render public accounting services in the State of Florida.

ARTICLE V

CAPITAL STOCK

This Corporation is authorized to issue 1,000 shares of common stock with a par value of ONE DOLLAR (\$1.00) per share.

ARTICLE VI

CAPITALIZATION

The amount of the capital with which the corporation will begin to practice the profession of public accounting is not less than FIVE HUNDRED (\$500.00) DOLLARS.

ARTICLE VII

PRINCIPAL OFFICE

The address of the corporation's principal office is 1901 South Harbor City Blvd., One Harbor Place, Suite 500, Melbourne, Florida 32902, County of Brevard, State of Florida. The name of the initial registered agent of the corporation located at such office is RONALD E. BRAY. The registered office and the principal office of the corporation shall be one and the same.

ARTICLE VIII

CORPORATE POWERS

The corporation shall have all the rights and powers now or hereafter conferred on professional service corporations by the laws of the State of Florida.

ARTICLE IX

SUBSCRIBERS

The name and address of the person signing these Articles of Incorporation as a subscriber is:

Ronald E. Bray
1334 Bayshore Drive
Cocoa Beach, Florida 32931

ARTICLE X

DIRECTOR

The corporation is to be managed by a board of directors. The

number of directors constituting the initial board of directors is four (4), and the names and addresses of the initial directors are:

Ronald E. Bray
1334 Bayshore Drive
Cocoa Beach, Florida 32931

Edward J. Beck
2241 Royal Oaks Drive
Rockledge, Florida 32955

Ronald E. Koetter
4309 Lantern Drive
Titusville, Florida 32796

Dale L. Cox
969 Haas Avenue
Palm Bay, Florida 32907

The initial directors shall hold office until their successors are elected and qualify as provided in the Bylaws. Thereafter, the term of office of each director shall be one (1) year and until the election and qualification of a successor. The number of directors set forth herein and constituting the initial board of directors shall be the authorized number of directors until such number is changed by a Bylaw duly adopted by the shareholders.

ARTICLES XI

BYLAWS

The initial directors shall submit the proposed Bylaws to the shareholders at a meeting to be held for that purpose not more than thirty (30) days following the issuance of the Certificate of

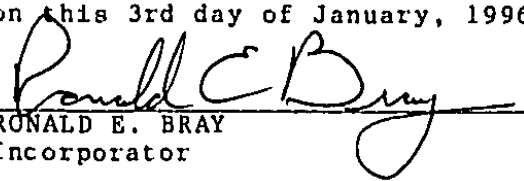
Incorporation. Following the adoption of the Bylaws by a majority vote of the shareholders, the internal affairs of the corporation shall be regulated and managed in accordance with such Bylaws.

ARTICLE XII

DISSOLUTION

The corporation may be dissolved at any time (1) by unanimous written consent of the shareholders; or (2) on the affirmative vote of the holders of at least fifty-one (51%) percent of the outstanding shares of the corporation entitled to vote thereon. On dissolution, the corporate property and assets shall, after payment of all debts of the corporation, be distributed to the shareholders pro rata, each shareholder to participate in the distribution in direct proportion to the number of shares held by them.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation, on this 3rd day of January, 1996.

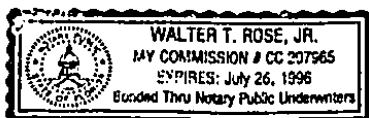

RONALD E. BRAY
Incorporator

STATE OF FLORIDA
COUNTY OF BREVARD

BEFORE ME, a notary public authorized to take acknowledgments in the State and County set forth above, personally appeared RONALD E. BRAY personally known to me and who took an oath, and he acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and seal in the County and State last aforesaid that 3rd day of January, 1996.


Notary Public, State of Florida
My Commission Expires:



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SECRETARY OF STATE
DIVISION OF CORPORATIONS
96 JAN -5 AM 11:33

REGISTERED AGENT
ACCEPTANCE OF APPOINTMENT

BRAY, BECK & KOETTER, CPA, P.A.

Having been named as Registered Agent to accept service of process for the above stated corporation at the place set forth within the Articles of Incorporation, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.


RONALD E. BRAY
REGISTERED AGENT

1/3/96
Date