

CAPITAL CONNECTION, INC.

477 E. Virginia St., Suite 1, Tallahassee, FL 32301, (904) 224-8870
 Mailing Address: Post Office Box 10349, Tallahassee, FL 32302
 TOLL FREE No. 1-800-342-8062
 FAX (904) 222-1222

NAME _____
 FIRM _____
 ADDRESS _____

PHONE () _____

Service: Top Priority _____ Regular _____
 One Day Service Two Day Service

To us via _____ Return via _____

Matter No.: _____ Express Mail No. _____

State Fee \$ _____ Our \$ _____

PH 1/29/96

REQUEST	TAKEN	CONFIRMED	APPROVED
DATE _____	_____	_____	_____
TIME _____	_____	_____	CK No. _____
BY <i>Jen</i>	_____	_____	_____

WALK-IN Will Pick Up *1/29 3:00*

RE: *Seville Tax Management Services, Inc.*

	G.C. FEE.	DISBURSED
Capital Express™		
✓ Art. of Inc. File		
Corp. Record Search		
Ltd. Partnership File		
Foreign Corp. File		
✓ () Cert. Copy(s)		
Art. of Amend. File		
Dissolution/Withdrawal		
C U S.		
Fictitious Name File		
Name Reservation		
Annual Report/Reinstatement		
Reg. Agent Service		
Document Filing		
Corporate Kit		
Vehicle Search		
Driving Record		
Document Retrieval		
UCC 1 or 3 File		
UCC 11 Search		
UCC 11 Retrieval		
File No.'s, Copies		
Courier Service		
Shipping/Handling		
Phone ()		
Top Priority		
Express Mail Prep.		
FAX () pgs.		

SUBTOTALS

FEE.....	\$
DISBURSED.....	\$
SURCHARGE.....	\$
TAX on corporate supplies.....	\$
SUBTOTAL.....	\$
PREPAID.....	\$
BALANCE DUE.....	\$

Please remit Invoice number with payment
 TERMS: NET 15 DAYS FROM INVOICE DATE
 1 1/2% per month on Past Due Amounts
 Past 30 Days, 18% per Annum.

THANK YOU
 from
 Your Capital Connection

96 JAN 29 PM 3:02
 TALLAHASSEE, FLORIDA

RECEIVED
 01/29/96--01077--022
 ****122.50 ****122.50

96 JAN 29 PM 2:33
 DIVISION OF REGISTRATION

RECEIVED

FILED
96 JAN 29 PM 3:02
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

SEVILLE TAX MANAGEMENT SERVICES, INC.

I, the undersigned subscriber to these Articles of Incorporation, being a natural person competent to contract, do hereby make, subscribe, acknowledge, and file these Articles for the purpose of forming a corporation under the laws of the State of Florida.

ARTICLE I

The name of this corporation shall be SEVILLE TAX MANAGEMENT SERVICES, INC.

ARTICLE II

The corporation shall have perpetual existence, commencing on the date of filing of these Articles of Incorporation in the Office of the Secretary of State of the State of Florida.

ARTICLE III

This corporation is organized for the purpose of transacting any and all lawful business, both within and without

the State of Florida. Additionally, the general nature of the business or businesses to be transacted shall be:

(a) To conduct, maintain, operate, and to do business as a tax management consultant and to serve the general public as such.

(b) To own real and personal property, and to use, operate, maintain, remodel, improve, and generally deal with and in the same, and any appurtenances convenient, desirable, or necessary in the conduct and operation of the lawful business of the corporation.

(c) To do all and everything necessary or proper for the accomplishment of the objects and purposes of the corporation, as determined by the corporation's Board of Directors in its discretion and consistent with the laws of the State of Florida, or as necessary or incidental to the protection and benefit of the corporation, and in general to carry out any lawful business, regardless of whether such business is similar in nature to the objects as set forth herein, and in any part of the world, either as principal,

agent, contractor, or otherwise, and either alone or in conjunction with any other persons, firm, associations, corporation, or other entities, both within and without the State of Florida, to the same extent as natural persons lawfully might or could do, insofar as acts may be permitted to be done by a corporation organized under the laws of the State of Florida.

ARTICLE IV

This corporation is authorized to issue Seven Thousand Five Hundred (7,500) shares of common stock, each share of the par value of One Dollar (\$1.00). No shares without nominal or par value shall be issued.

ARTICLE V

Every shareholder, upon the sale for cash of any new stock of this corporation, shall have the right to purchase a pro rata share thereof, as nearly as may be done without issuance of fractional shares, at the price at which it is offered to others.

ARTICLE VI

The street address of the initial principal office of this corporation is 512 South Palafox Street, Pensacola, Florida

32501. The name of the initial registered agent of the corporation is Brent L. Boyles, whose address is 512 South Palafox Street, Pensacola, Florida 32501.

ARTICLE VII

This corporation shall have one director initially. The number of directors may be either increased or decreased from time to time as provided in the Bylaws of the corporation, but the number of directors of the corporation shall not be less than one nor more than nine. The names and addresses of the initial directors of this corporation are as follows:

Brent L. Boyles
512 South Palafox Street
Pensacola, FL 32501.

The name and address of the incorporator is:

Brent L. Boyles
512 South Palafox Street
Pensacola, FL 32501.

ARTICLE VIII

These Articles of Incorporation may be amended upon receiving the affirmative vote of the holders of two-thirds of

the shares then outstanding at any regular or special meeting of the stockholders upon advance notice given of the changes to be made in accordance with the Bylaws of the corporation. Upon approval by the Secretary of State, any such amendment shall become and be taken as part of the original Articles of Incorporation.

ARTICLE IX

The power to adopt, alter, amend, or repeal the Bylaws of the corporation shall be vested in the Board of Directors.

ARTICLE X

At each election for directors, every shareholder entitled to vote at such election shall have the right to accumulate his vote 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 XI

Special meetings of the shareholders may be called by the president and secretary of the corporation, jointly, or by

he Board of Directors, or by the holders of not less than thirty percent (30%) of the shares then outstanding.

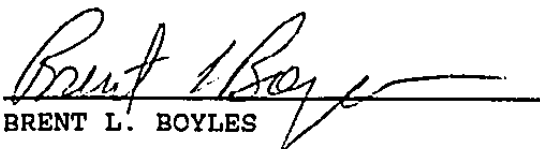
ARTICLE XII

At any meeting of the stockholders, sixty percent (60%) of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum. If a quorum is present, the affirmative vote of a majority of the shares represented at the meeting entitled to vote on the subject matters shall be the act of the shareholders.

ARTICLE XIII

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act, Chapter 607, Florida Statutes, as such chapter presently exists or may hereafter be amended.

IN WITNESS WHEREOF, the undersigned, as incorporator, has executed the foregoing Articles of Incorporation on the 22 day of January, 1996.


BRENT L. BOYLES

STATE OF FLORIDA
COUNTY OF ESCAMBIA

The foregoing instrument was acknowledged before me this 22nd day of January, 1996, by Brent L. Boyles, who is personally known to me or who has produced as identification and who did (did not) take an oath.

-Notary Seal Affixed-

SANDRA G. RICHARDS
"Notary Public-State of Florida"
My Commission Expires Sept. 2, 1996
CC 225489

Sandra G. Richards
Notary Public
State of Florida at Large
My Commission Expires: 9-2-96
Commission Number: CC 225489

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN FLORIDA AND NAMING
AGENT UPON WHOM PROCESS MAY BE SERVED

In compliance with Section 607.034, Florida Statutes, the following is submitted: That Seville Tax Management Services, Inc., desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at 512 South Palafox Street, Pensacola, Florida 32501, has named Brent L. Boyles, a resident of Escambia County, Florida, whose business address is 512 South Palafox Street, Pensacola, FL 32501, as its agent to accept service of process within Florida.

By: Brent L. Boyles

BRENT L. BOYLES

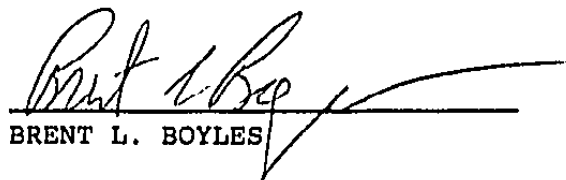
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96 JAN 29 PM 3:02

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE:

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, 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.


BRENT L. BOYLES