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LAW OFFICES OF
— **ANDREW P. TRAKAS**
PROFESSIONAL ASSOCIATION
POST OFFICE BOX 351
— WINTER HAVEN, FLORIDA 33882-1151

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NEW FILINGS	
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<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/ Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

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OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/ QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Reinstatement
<input type="checkbox"/>	Trademark
<input type="checkbox"/>	Other

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FLORIDA DEPARTMENT OF STATE
Sandra B. Morthum
Secretary of State

January 24, 1996

ANDREW P. TRAKAS
POST OFFICE BOX 1151
WINTER HAVEN, FL 33882-1151

SUBJECT: PATRICK J. SHEIL, JR. C.P.A., P.A.
Ref. Number: W96000001757

We have received your document for PATRICK J. SHEIL, JR. C.P.A., P.A. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

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) 487-6927.

Kathy Hyman
Document Specialist

Letter Number: 496A00003012

**ARTICLES OF INCORPORATION
OF
PATRICK J. SHEIL, JR. C.P.A., P.A.**

FILED
96 JUL 26 1996
CLERK OF CIRCUIT COURT
IN AND FOR THE COUNTY OF
DADE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a Corporation under the laws of the State of Florida.

ARTICLE I - NAME

The name of this Corporation is: **PATRICK J. SHEIL, JR. C.P.A., P.A.**

ARTICLE II - PURPOSE

This Corporation is organized pursuant to the provisions of Chapter 607 and Chapter 621 of the Laws of the State of Florida for the purpose of rendering the professional services of Certified Public Accountant.

ARTICLE III - CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 100 shares of common stock having no par value.

ARTICLE IV - INITIAL CAPITAL

The amount of capital with which this Corporation will begin business is \$500.00.

ARTICLE V - TERM OF EXISTENCE

This Corporation is to exist perpetually unless sooner dissolved by operation of law or pursuant to law.

ARTICLE VI - ADDRESS

The initial post office address of the principal office of this Corporation in the State of Florida is 313 Security Square, Winter Haven, Florida, 33880. The principal office of this Corporation may be moved to any other location and address in the State of Florida at the discretion of the Stockholders.

ARTICLE VII - MANAGEMENT BY STOCKHOLDERS

The business of this Corporation shall be managed by its Stockholders rather than a Board of Directors. In the management of the business of the Corporation the act of the Stockholders representing a majority of the outstanding shares of the Corporation entitled to vote, represented in person or by proxy, shall constitute a quorum at any meeting of the Stockholders for the management of the business of the Corporation. The Corporation, for purposes of compliance with the Laws of the State of Florida, shall have one Director whose name and address is: Patrick J. Sheil, Jr., 313 Security Square, Winter Haven, Florida, 33880.

ARTICLE VIII - SUBSCRIBERS

The name and post office address of the subscriber to these Articles of Incorporation, the number of shares of stock and the value of the consideration therefor are:

NAME	ADDRESS	SHARES	CONTRIBUTION
Patrick J. Sheil, Jr.	313 Security Square Winter Haven, FL 33880	100	\$500.00

ARTICLE IX - INITIAL OFFICERS

The initial officers of this Corporation shall be:

President : Patrick J. Sheil, Jr.

ARTICLE X - AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved at a meeting of the Stockholders by a majority of the Stockholders.


PATRICK J. SHEIL, JR.

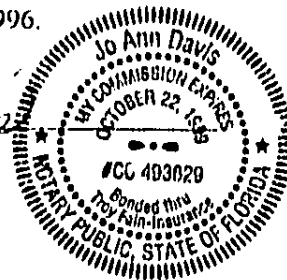
**STATE OF FLORIDA
COUNTY OF POLK**

Before me personally appeared **Patrick J. Sheil, Jr.**, personally known to me, and known to me to be the person described in and who executed the foregoing instrument, and

acknowledged to and before me that he executed said instrument for the purposes therein expressed.

WITNESS my hand and official seal this 11th day of January, 1996.


Notary Public
My Commission Expires:



FILED

96 JUL 28 PM 2:07

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

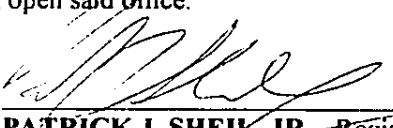
In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act:

FIRST. That **PATRICK J. SHEIL, JR. C.P.A., P.A.** desiring to organize under the laws of the State of Florida with its principal office, as indicated in the Articles of Incorporation at 313 Security Square, City of Winter Haven, County of Polk, State of Florida, has named **PATRICK J. SHEIL, JR.** located at 313 Security Square, Winter Haven, County of Polk, State of Florida, as its agent to accept service of process within this State.


PATRICK J. SHEIL, JR., Incorporator

ACKNOWLEDGMENT:

Having been named to accept service of process for the above stated Corporation, at place designated in this Certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of said Act relative to keeping open said office.


PATRICK J. SHEIL, JR., Registered Agent