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SECRETARY OF STATE
CORPORATION DIVISION
THE CAPITOL
TALLAHASSEE, FLORIDA 32301

000001700888
-01730/96--01030--001
*****79.00 *****79.00

Re: Articles of Incorporation

Dear Sirs,

Enclosed you will find my check in the amount of ~~\$122.50~~ ^{79.00} which pays the filing fee, Resident agent fee, and certified copy of the Articles of Incorporation included herein.

Thank you for your consideration in this matter, and if you have any questions, please contact me immediately.

Very truly yours,

AMERICAN TAX AND ACCOUNTING SERVICES, INC.

AMERICAN INSURANCE MANAGEMENT
750 EAST SAMPLE RD.
POMPANO BEACH, FL 33064
(305) 943-0533 • FAX (305) 943-0634

Bick Zelanka GAVE
AUTHORIZATION BY PHONE TO
CORRECT RA name on acceptance
DATE 1-31-96
DOC. EXAM 82

AL JAN 31 1995

ARTICLES OF INCORPORATION
OF

RECEIVED
DEPARTMENT OF STATE
CORPORATIONS
96 JAN 29 AM 9:01

ARTICLE I

NAME

The name of this Corporation shall be :

AMERICAN TAX AND ACCOUNTING SERVICES, INC

ARTICLE II

PURPOSE

This corporation is organized for the purpose of operating as a tax preparation service and transacting any and all lawful business.

ARTICLE III

CAPITAL STOCK

This corporation is authorized to issue 1000 shares of \$1 par value common stock.

ARTICLE IV

INITIAL PRINCIPAL OFFICE AND REGISTERED AGENT

The street address of the initial principal office and registered office of this corporation is -

750 EAST SAMPLE ROAD
POMPANO BEACH FL 33064

and the name of the initial

registered agent of this corporation at the above

address is:

RICK ZELANKA

750 EAST SAMPLE ROAD

POMPANO BEACH FL 33064

Suite 302

FL 33064

ARTICLE V

DIRECTORS

This corporation shall have one Director initially. The number of Directors may be either increased or diminished from time to time by the By-Laws but shall never be less than one. The name and address of the initial Director of this corporation is:

MARK GAYLORD, ESQ.
C/O KAPLAN AND GAYLORD, P.A.
4800 NORTH FEDERAL HIGHWAY
SUITE #306B
BOCA RATON FL 33431
ARTICLE VI

INCORPORATORS

The name and address of the person signing these

Articles is: RICK ZELANKA
750 EAST SAMPLE ROAD
POMPANO BEACH FL 33064

ARTICLE VII

POWERS

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act.

ARTICLE VIII

INDEMNIFICATION

The corporation shall indemnify any officer or director or former officer or former director to the full extent permitted by law.

ARTICLE IX

AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any Amendment to them, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation on this
of



RICK ZELANKA

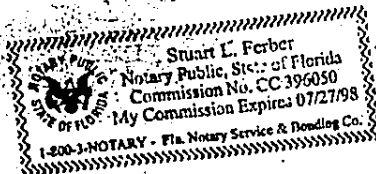
STATE OF FLORIDA
COUNTY OF BROWARD

I HEREBY CERTIFY that on this 9 Day of JANUARY 1996 personally appeared before me, the undersigned authority, RICK ZELANKA to me well known and known to me to the individual described in and who executed the foregoing Articles of Incorporation, and acknowledged before me that they executed the same freely and voluntarily for the purpose therein expressed.



Notary Public

My commission Expires:



CERTIFICATE DESIGNATION PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA. NAMING AGENT UPON WHICH PROCESS MAY BE SERVED.

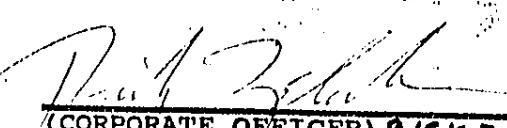
IN COMPLIANCE WITH SECTION 48.091, FLORIDA STATUTES. THE FOLLOWING IS SUBMITTED;

AMERICAN TAX AND ACCOUNTING SERVICES, INC.

DESIRING TO ORGANIZE OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA.

WITH ITS PRINCIPAL PLACE OF BUSINESS AT **750 EAST SAMPLE ROAD**
POMPANO BEACH FL 33421, COUNTY OF **BROWARD** STATE OF
FLORIDA. HEREWITH APPOINTS, **Rick Zelanka**
AS IT'S AGENT TO ACCEPT SERVICE OF PROCESS WITHIN FLORIDA.

SIGNATURE


(CORPORATE OFFICER) **RICK ZELANKA**

TITLE

PRESIDENT

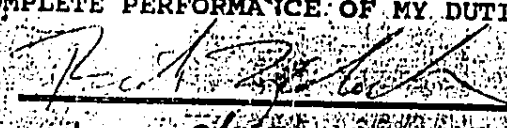
DATE

1-9-96

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AM FAMILIAR WITH AND ACCEPT THE DUTIES AND RESPONSIBILITIES AS REGISTERED AGENT OF SAID CORPORATION, AND I HEREBY COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNATURE

DATE


1-9-96