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BARRY M. KUCIK

Attorney at Law
Certified Public Accountant

1109 Pennsylvania Avenue

(407) 892-6001

St. Cloud, Florida 34709

February 6, 1996

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Corporate Records Bureau
Division of Corporations
P. O. Box 6327
Tallahassee, Florida 32314

RE: Articles of Incorporation of ACCOUNTING &
TAX ADVICE, INC.

Enclosed please find the original and one signed
copy of the Articles of Incorporation of the above
corporation. Please file the original of these
articles and provide us with a certified copy at your
earliest convenience, a check is also enclosed.

Thank you for your kind cooperation.

Sincerely yours,

Barry M. Kucik

Barry M. Kucik

Enclosure
BMK/kk

FILED
96 FEB -9 PM 3:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

2/13/96

TS

ARTICLES OF INCORPORATION
OF
ACCOUNTING & TAX ADVICE INC.

The undersigned subscribers to these Articles of Incorporation, each a natural person competent to contract, hereby associate themselves together to form a corporation under the laws of the State of Florida.

ARTICLE I - NAME

The name of the corporation is ACCOUNTING & TAX ADVICE, INC.

ARTICLE II - DURATION

The Corporation shall have a perpetual existence.

ARTICLE III - PURPOSE

The purpose of this Corporation is to engage in any activities or business permitted under the laws of the United States and Florida.

ARTICLE IV - CAPITAL STOCK

The maximum number of shares of stock this corporation is authorized to have outstanding at any time is Five Thousand (5,000) shares of common stock, each share having the par value of Ten (.10) Cents.

ARTICLE V - INITIAL REGISTERED

OFFICE AND AGENT

The initial office of this Corporation shall

be 1105 Pennsylvania Avenue, St. Cloud, Florida, 34769, and the initial registered agent of this Corporation at such office shall be Barry M. Kucik, who upon accepting this designation agrees to comply with the provisions of Section 48.091, Florida Statutes as amended from time to time, with respect to keeping an office open for service of process.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

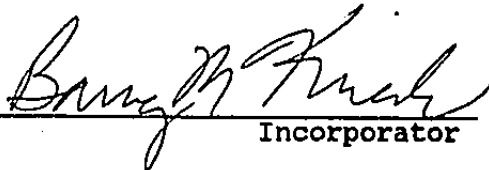
The initial Board of Directors shall consist of one member. The number of directors may be increased or diminished from time to time, by vote of the stockholders, but in no case shall the number be less than one (1). The names and addresses of the directors constituting the initial Board of Directors are:

<u>Name</u>	<u>Address</u>
Barry M. Kucik	1835 S. Atlantic Avenue, Unit #403 Cocoa Beach, Florida 32931

ARTICLE VII - INCORPORATOR

The name and street address of the person signing these Articles of Incorporation is:

<u>Name</u>	<u>Address</u>
Barry M. Kucik	1835 S. Atlantic Avenue, Unit #403 Cocoa Beach, Florida 32931


Incorporator

STATE OF FLORIDA

COUNTY OF OSCEOLA

The foregoing Articles of Incorporation of ACCOUNTING
AND TAX ADVICE, INC., were acknowledged before me this 11 day
of February, 1996, by Barry M. Kucik, as Incorporator who is
personally known to me and who did not take an oath.

Lisa K. Kindberg
Lisa K. Kindberg
Notary Public, State of Florida



LISA K. KINDBERG
My Commission CC481502
Expires Jul. 10, 1999
Bonded by FIAI
800-422-1005

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for ACCOUNTING AND TAX ADVICE, INC., the place designated in the Articles of Incorporation, 1105 Pennsylvania Avenue, St. Cloud, Florida, 34769, agrees to act in this capacity, and agrees to comply with the provisions of Section 48.091 relative to keeping open such office.

Date: February 1, 1996

By:

Barry M. Kucik
Barry M. Kucik, Resident Agent

FILED
56 FEB -9 PM 3:11
SECRETARY OF FLORIDA
TALLAHASSEE