

(SAMPLE LETTER OF TRANSMITTAL)

Date

Secretary of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

RECEIVED 1707PM FEB 20
-02/08/96--01086--111
****122.50 ****12.50

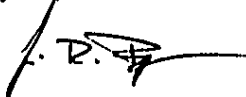
Re: Parcel Consulting, Inc., Inc.
(name of corporation)

Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation, together with my check in the amount of \$122.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Registered Agent Designation for the above named corporation.

Very truly yours,



James R. Berger
(individual's name)

Parcel Consulting, Inc.
(name of corporation)

MAILING ADDRESS OF CORPORATION

15 Crossroads, #275

Sarasota, FL 34239

PHONE

(813) 383-6756

Area Code

Number

Ext.

FILED

FEB 20 PM 3:48

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

W916-3160
2-12-96



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

February 12, 1996

JAMES R. BERGER
15 CROSSROADS, #275
SARASOTA, FL 34239

SUBJECT: PARCEL CONSULTING, INC.
Ref. Number: W96000003160

We have received your document for PARCEL CONSULTING, INC. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The registered agent and registered office listed in your articles of incorporation must be consistent throughout 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) 487-6933.

Dana Farmer
Document Specialist

Letter Number: 296A00006079

February 16, 1996
15 Crossroads, #275
Sarasota, FL 34239

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

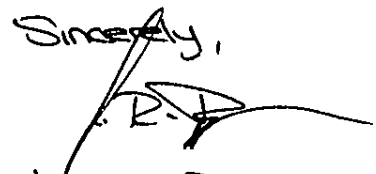
Dear Sir/Madam:

Please find the corrected form as per your request. My apologies for the error on page 1.

Also, due to an accounting error on the part of my new bank, First Union, you may have had some difficulty cashing my check totalling \$122.50. The error has been rectified and you may now cash this check if you have not already done so. I would be happy to have First Union Bank send you a letter explaining this problem in detail, explaining this error on their part.

Thank you for your cooperation in this matter and please do not hesitate to contact me should any other situations arise.

Sincerely,



James R. Berger
for
Parcel Consulting, Inc.

ARTICLES OF INCORPORATION

Parcel Consulting, Inc.
(name of corporation)

FILED

The undersigned subscriber(s) to these Articles of Incorporation, natural person(s) competent to do so, have organized this corporation under the laws of the State of Florida.

ARTICLE I - CORPORATE NAME

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The name of the corporation is:

Parcel Consulting, Inc.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue ten million shares (10,000,000) of No Par Dollar(s) (\$ No Par) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The principal office, if known, or the mailing address of the corporation is:

NAME	<u>Parcel Consulting, Inc.</u>		
ADDRESS	<u>15 Crossroads, #275</u>		
CITY	<u>Sarasota</u>	FLORIDA	ZIP <u>34239</u>

The name and street address of the Initial Registered Agent of this Corporation is:

NAME	<u>James R. Berger</u>		
ADDRESS	<u>2216 Bahia Vista Blvd., #H2</u> ^{JB} <u>15 Crossroads, #275</u>		
CITY	<u>Sarasota</u>	FLORIDA	ZIP <u>34239</u>

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) directors 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 (1). The names and addresses of the initial director(s) of the corporation are as follows:

NAME	<u>James R. Berger</u>		
ADDRESS	<u>2216 Bahia Vista Blvd., #H2</u>		
CITY	<u>Sarasota</u>	STATE <u>FL</u>	ZIP <u>34239</u>
NAME			
ADDRESS			
CITY		STATE	ZIP
NAME			
ADDRESS			
CITY		STATE	ZIP

ARTICLE VII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorporation are as follows:

NAME	James R. Beiger		
ADDRESS	2216 Bahia Vista Blvd., #42		
CITY	Sarasota	STATE	FL ZIP 34239
NAME			
ADDRESS			
CITY		STATE	ZIP
NAME			
ADDRESS			
CITY		STATE	ZIP

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 1st day of February, 19 96.

[Signature] 2/1/96 (Seal)
 _____ (Seal)
 _____ (Seal)

STATE OF FLORIDA)
 COUNTY OF SARASOTA) SS

before me, a Notary Public authorized to take acknowledgements in the State and County set forth above, personally appeared

JAMES BEIGER

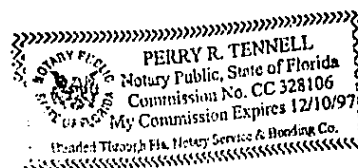
known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, and who acknowledged before me that JAMES BEIGER executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereto affixed my hand and seal, in the State and County aforesaid, this 1 day of FEB, 19 96.

(Notary Seal)

[Signature]
 (Notary Public, State of Florida at Large)

My Commission expires:



**CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT**

*CERTIFICATE OF REGISTERED AGENT
OF*

FILED
96 FEB 20 PM 3:48
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Parcel Consulting, Inc.
(name of corporation)

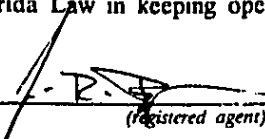
Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted:
The above corporation, desiring to organize under the laws of the State of Florida with
its registered office as indicated in the Articles of Incorporation

at 15 Crossroads, #275, Sarasota, FL 34239

has named James P. Berger
located at the aforesaid address, as its Registered Agent to accept service of process
within this state.

ACKNOWLEDGEMENT

Having been named as Registered Agent to accept service of process for the above
stated corporation at the place designated in this certificate, and being familiar with
the obligations of that position, I hereby accept to act in this capacity, and agree to
comply with the provisions of Florida Law in keeping open said office.


(registered agent)