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JACOBS ACCOUNTING, INC.

2121 MAIN STREET
DUNEDIN, FLORIDA 34698

MAY 1, 1996

100001822691
-05/15/96--01072--004
****122.50 ****122.50

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

Enclosed is Check # 3175 in the amount of \$122.50 for filing fees
for the corporation of POSITIVE APPROACH, INC. DBA ALPHABET KIDS.

Please return the Articles of Incorporation for POSITIVE APPROACH,
INC. DBA ALPHABET KIDS to:

Jacobs Accounting, Inc.
2121 Main Street
Dunedin, Fl. 34698

If you should have any questions pertaining to the articles, please
call at (813) 736-5579.

Sincerely,



Harley Jacobs
Accountant/President

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION
OF
POSITIVE APPROACH, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator of these Articles of Incorporation, a natural person competent to contract, hereby presents these Articles for the formation of a corporation under the laws of the State of Florida.

ARTICLE I: NAME

The name of the Corporation is POSITIVE APPROACH, INC.

ARTICLE II: DURATION

The Corporation shall have perpetual existence.

ARTICLE III: PURPOSE

The nature of the business and the objects and purposes proposed to be transacted, promoted or carried on are to engage in any or all lawful business for which the corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV: CAPITAL STOCK

The maximum number of shares of stock that the Corporation is authorized to have outstanding at any one time is One Thousand (1000) shares of common stock having a par value of One (\$1.00) Dollar per share.

ARTICLE V: SECTION 1244 STOCK

The Corporation, and the party hereto, shall take whatever action shall be necessary to cause the shares of the Corporation to qualify as "Section 1244 Stock" as such term is used and defined in the Internal Revenue Code of 1954, as amended, and Regulations issued thereunder.

ARTICLE VI: INITIAL REGISTERED OFFICE AND AGENT

The post office address of the Corporation's initial registered office is 2440 STATE RD. 580, S-13, CLEARWATER, FL. 34621 and the name of its initial registered agent at such address is KIMBERLY M. RICE. The Board of Directors may from time to time move the registered office to any other address in the State of Florida.

ARTICLE VII: INITIAL DIRECTORS

The initial Board of Directors shall consist of TWO Directors whose name and post office address is as follows:

KIMBERLY M. RICE
2440 STATE RD. 580,S-13
CLEARWATER, FL. 34621

BERNADETTE T. PARTIN
2440 STATE RD. 580,S-13
CLEARWATER, FL. 34621

who shall hold office until the first annual meeting of the shareholders, and until his or her successor shall have been elected and qualified or until his or her earlier resignation, removal from office, or death.

ARTICLE VIII: INCORPORATOR

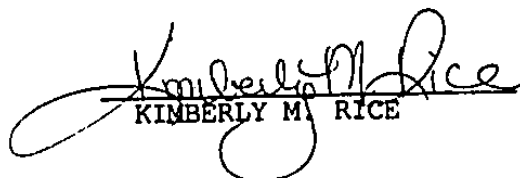
The name and post office address of the person signing these Articles of Incorporation as an Incorporator is as follows:

KIMBERLY M. RICE
2440 STATE RD. 580,S-13
CLEARWATER, FLORIDA 34621

ARTICLE IX: AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon, unless all of the directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All rights of shareholders are subject to these reservations.

IN WITNESS WHEREOF, the incorporator herein named, has hereunto set his hand and seal this 20TH day of MARCH, 1996 for the purposes of forming this corporation under the laws of the State of Florida, and he makes, subscribes, acknowledges and files in the Office of the Secretary of the State of Florida, these Articles of Incorporation and certifies that the facts herein are true.


KIMBERLY M. RICE

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RESIDENT AGENT CERTIFICATE

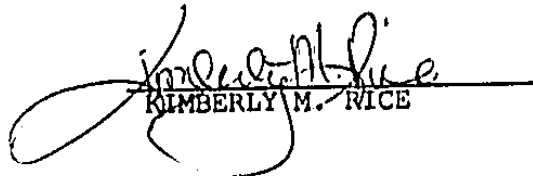
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

POSITIVE APPROACH, INC. desiring to organize under the laws of the State of Florida with its principal office located at 2440 STATE RD. 580, S-13, CLEARWATER, FL. 34621 has named KIMBERLY M. RICE, located at 2440 STATE RD. 580, S-13, CLEARWATER, FL. 34621 as its agent to accept service of process within the State.

ACKNOWLEDGEMENT

Having been named to accept service of process for the above-styled Corporation, at the 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.


KIMBERLY M. RICE