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BUSINESS DEPOT - ACCOUNTING & TAX CENTER, INC.
1017-A South University Drive
Suite # 112
Plantation, Florida 33324

May 22, 1996

Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

500000118413645
00000000000000000000
***122.50 ***122.50

Re: Articles of Incorporation

Gentlemen:

Enclosed please find two (2) original signed and notarized
Articles of Incorporation along with a payment of \$122.50.

Please note that the Articles reflect the Corporation shall
commence on the date of signing, ie, May 22, 1996.

Please forward a certified copy of the above filing.

Thank you for your cooperation in this matter.

Very truly yours,

BUSINESS DEPOT - ACCOUNTING & TAX CENTER, INC.



By: S. G. Ross
President

SGR:s
enclosures: as indicated

RECEIVED
MAY 28 AM 9:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

REGISTER MAY 28 1996

**ARTICLES OF INCORPORATION
OF
BUSINESS DEPOT - ACCOUNTING & TAX CENTER, INC.**

We, the undersigned, desiring to form a corporation for the purposes hereinafter stated, under and pursuant to the Florida Statutes, do hereby declare as follows:

**ARTICLE I
NAME**

The name of the corporation shall be:
BUSINESS DEPOT - ACCOUNTING & TAX CENTER, INC.

**ARTICLE II
BUSINESS AND POWERS**

SECTION A: The Corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

SECTION B: To enter into, make, perform, and carry out contracts of every sort and kind which may be necessary or convenient for the business of this corporation, or business of a similar nature, with any person, corporation, private, public or municipal, body politic under the Government of the United States or any state, territory, or possession thereof or any foreign government so far as and to the event that the same may be done and performed by corporations organized under the corporation law of this state.

SECTION C: To carry on its operations and conduct business in any state, in the District of Columbia, in any territory, dependency, or possession of the United States, and in any foreign country.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SECTION D: To borrow or raise money without limit as to amount; to sell, create security interests in, pledge and otherwise dispose of and realize upon book accounts and other choses in action; to make, draw, accept, endorse, execute, and issue bonds, debentures, notes or other obligations of any nature or in any manner for money so borrowed or in payment for property purchased or for any other of the objects or purposes of this corporation, and to secure the principal thereof and the interest thereon by mortgage upon, or creation of security interests in, or pledge of or conveyance or assignment in trust of, the whole or any part of the property, real or personal, of this corporation, wherever situated and whether at the time owned or thereafter acquired; and, in such manner and upon such terms as the board of directors may from time to time determine, to sell, exchange, pledge, offer for discount or otherwise dispose of any and all such bonds, debentures, notes or other obligations.

SECTION E: To lend money to other persons, partnerships, associations, and corporations, secured by mortgage or other lien on real estate, or pledge or security interests in personal property, or without security, but only to the extent permitted a business corporation under the corporation law of this state.

SECTION F: To acquire, by purchase, exchange, or otherwise, all or any part of, or any interest in, the properties, assets, business, and goodwill of any one or more persons, firms, associations, or corporations heretofore or hereafter engaged in any business for which a corporation may now or hereafter be organized under the laws of this state; to pay for the same in cash, property, or its own or other securities; to hold, operate, reorganize, liquidate, sell or in any manner dispose of the whole or any part thereof; and in connection therewith, to assume or guarantee performance of any liabilities, obligations, or contracts of such persons, firms, associations, or corporations, and to conduct the whole or any part of any business thus acquired.

SECTION G: To acquire by purchase, exchange, lease, or otherwise, and to own, hold, use, develop, operate, sell, assign, lease, transfer, convey, exchange, mortgage, create security interests in, pledge, or otherwise dispose of or deal in and with, real and personal property of every class or description and rights and privileges therein wheresoever situated.

SECTION H: To employ, hire, and appoint corporations, firms, and individuals in any and all parts of the world to act as agents for this corporation in such capacity and on such conditions as may be determined from time to time by the Board of Directors.

SECTION I: To invest and deal with the funds of this corporation in any manner, and to acquire by purchase or otherwise the stocks, bonds, notes, debentures, and other securities and obligations of any government, state, municipality, corporation, associations, or partnership, domestic or foreign and, while owner of any such securities or obligations, to exercise all the rights, powers, and privileges of ownership, including among other things, the right to vote thereon for any and all purposes.

SECTION J: To enter into any partnership, limited or general, as limited or general partner, or both, and to enter into any other arrangement for sharing profits, union of interest, reciprocal concession, or cooperation, with any corporation, association, partnership, syndicate, entity, person, or governmental, municipal, or public authority, domestic or foreign, in the carrying on of any business which this corporation is authorized to carry on, or any business or transaction deemed necessary, convenient, or incidental to carrying out any of the purposes of this corporation.

SECTION K: To organize or cause to be organized under the laws of any state of the United States, or the District of Columbia, or of any territory, dependency, or possession of the United States, or any foreign country, a corporation or corporations for the purpose of transacting, promoting, or carrying on any or all of the objects or purposes for which this corporation is organized, and to dissolve, wind up, liquidate, merge, or consolidate any such corporation or corporations or to cause the same to be dissolved, wound up, liquidated, merged, or consolidated.

SECTION L: From time to time to provide and carry out and to recall, abolish, revise, amend, alter, or change a plan or plans for the participation by all or any of the employees, including directors and/or officers of this corporation or of any corporation in which or in the welfare of which the corporation has any interest, and those actively engaged in the conduct of this corporation's business, in the profits of this corporation's legitimate expenses, and for the furnishing to such employees and persons or any of them, at this corporation's expense, of medical services, insurance against accident, sickness, or death, pensions during old age, disability, or unemployment, education, housing, social services, recreation, or other similar aids for their relief or general welfare, in such manner and upon such terms and conditions as may be determined by the Board of Directors.

SECTION M: To cause or allow the legal title, or any estates, rights, or interests in any property owned, acquired, controlled, or operated by this corporation to remain or to be vested in the name of any person, firm, organization, association, or corporation, as agent, trustee, or nominee of this corporation, upon such terms or conditions which the board of directors may consider for the benefit of this corporation.

SECTION N: To carry on any of the businesses hereinbefore enumerated for its own account, or for the account of others, and to act as agent for others with respect to any of such businesses and to carry on any other business which may be deemed by it to be calculated directly or indirectly to effectuate or facilitate the aforesaid objects or businesses or any of them, or any part thereof, or to enhance the value of its property, business or rights; and to aid, conduct, manage, or operate any lawful enterprise in relation to the foregoing.

SECTION O: To have one or more offices and to do each and every thing necessary or proper for the accomplishment of any one or more of the purposes of the attainment of any one or more of the objects hereinbefore enumerated, or conducive to or expedient for the interest or benefit of the corporation and, in general, to enjoy all the rights and privileges of the corporations for profit governed by the laws of the State of Florida, it being expressly provided that the enumeration of any specific business or power herein shall not be held to limit or restrict in any manner any other business or power of said corporations.

ARTICLE III
STOCK

The maximum number of shares of stock which this corporation is authorized to have outstanding at any time shall be TEN MILLION (10,000,000) shares of common stock having a par value of \$.001 per share. The capital stock may be paid for in cash, property, labor, or services at a just valuation, to be fixed by the incorporators or by the directors at a meeting called for such purpose or at the organizational meeting. Property, labor or services may be purchased or paid for with the capital stock at a just valuation of said property, to be fixed by the directors of the company. Stock in other corporations or going businesses may be purchased by the corporation, in return for the issuance of its capital stock, and said purchases shall be on such basis and for such consideration as the issuance of so much of the capital stock as the directors of the company may decide.

ARTICLE IV
MINIMUM CAPITAL

The amount of capital with which this corporation will begin business shall not be less than FIVE HUNDRED DOLLARS (\$500.00).

ARTICLE V
TERM OF EXISTENCE

This corporation shall have a perpetual existence.

ARTICLE VI
PRINCIPAL OFFICE

The principal office or place of business of the corporation shall be located at 1017-A South University Drive, Suite #112, Plantation, Florida 33324, or at such other place as designated by the Board of Directors.

ARTICLE VII
BOARD OF DIRECTORS

The affairs of the corporation shall be conducted by a board of not less than one (1) director.

ARTICLE VIII
INITIAL DIRECTORS

The names and street addresses of the first board of directors, who, subject to the provisions of these Articles of Incorporation, shall hold office for the first year of the corporation's existence or until their successors are elected and shall have qualified, are the following:

<u>NAME</u>	<u>ADDRESS</u>
S. G. Ross Director	1017-A South University Drive, Suite #112 Plantation, Florida 33324
A. V. Sassarone Director	1017-A South University Drive, Suite #112 Plantation, Florida 33324

ARTICLE IX
INITIAL OFFICERS

The names and street addresses of the first officers, who, subject to the provisions of these Articles of Incorporation, shall hold office for the first year of the corporation's existence or until their successors are elected and shall have qualified, are the following:

<u>NAME</u>	<u>ADDRESS</u>
S. G. Ross President Treasurer	1017-A South University Drive, Suite #112 Plantation, Florida 33324
A. V. Sassarone Vice President Secretary	1017-A South University Drive, Suite #112 Plantation, Florida 33324

ARTICLE X
INCORPORATORS

The names and street addresses of each person signing these Articles of Incorporation are:

<u>NAME</u>	<u>ADDRESS</u>
S. G. Ross	1017-A South University Drive, Suite #112 Plantation, Florida 33324
A. V. Sassarone	1017-A South University Drive, Suite #112 Plantation, Florida 33324

ARTICLE XI
MANAGEMENT

The corporation shall be managed by the Board of Directors, which shall exercise all powers conferred under the laws of the State of Florida including, without limitation, the power:

SECTION A: To hold meetings, to have one or more offices, to elect and/or appoint officers, and to keep the books of the corporations, except as otherwise expressly provided by law, at such places, whether within or without the State of Florida, as may from time to time be designated by the Board.

SECTION B: To make, alter, and repeal By-laws of the corporation, subject to the reserved power of the stockholders to make, alter and repeal By-Laws.

SECTION C: To determine whether and to what extent and at what times and places and under what conditions and regulations the accounts and books of the corporation, or any of them, shall be open to the inspection of the stockholders, and no stockholder shall have any right to inspect any account, record, book, or document of the corporation, except as conferred by the laws of the State of Florida.

SECTION D: To declare and pay dividends upon the shares of capital stock of the corporation either out of net assets in excess of liabilities including capital or out of net earnings, and to direct the use and disposition of such net assets in excess of liabilities including capital and of such net earnings, all in accordance with the provisions of the laws of the State of Florida.

SECTION E: To fix and determine from time to time an amount to be set apart out of any of the funds of the corporation available for dividends a reserve or reserves for working capital or any other proper purpose or to abolish any such reserve or reserves.

SECTION F: To make lawful disposition of any paid-in or of capital surplus, or create any reserves out of the same, or change to the same organization expenses or other similar expenses properly chargeable to capital account.

SECTION G: To use or apply any funds of the corporation lawfully available therefor for the purchase of acquisition of shares of the capital stock or bonds or other securities of the corporation, in the market or otherwise, at such price as may be fixed by the Board, and to such extent and in such manner and for such purposes and upon such terms as the Board may deem expedient and as may be permitted by law.

SECTION H: From time to time in such manner and upon such terms and conditions as may be determined by the Board, to provide and carry out and recall, abolish, revise, alter, or change, one or more plan or plans for:

(i) The issue or the purchase and sale of its capital stock or granting of options therefor to any or all of the employees, officers, or directors of the corporations, or of any subsidiaries, and the payment of such stock in installments or at one time, with or without the right to vote thereon pending payment therefor in full, and for aiding any such persons in paying for such stock by contributions, compensation for services, or otherwise:

(ii) The participation by any or all of the employees, officers, or directors of the corporation, or of any subsidiaries in the profits of the corporation or of any branch, division, or subsidiary thereof, as part of the corporation's legitimate expenses; and,

(iii) The furnishing of any or all of the employees, officers, or directors of the corporation, or of any subsidiaries, at the expense, wholly or in part, of the corporation, of insurance against accident, sickness, or death, pensions during old age, disability, or unemployment, or retirement benefits.

SECTION I: From time to time to authorize and issue obligations of the corporation, secured or unsecured, to include therein such covenants and restrictions and such provisions as to redeemability, subordinations, convertability, or otherwise and with such maturities, as the Board in its sole discretion may determine, and to authorize the mortgaging of, granting a security interest in, or pledging of, as security therefor, any part of all of the property of the corporation, real or personal, including after acquired property.

ARTICLE XII

TRANSACTIONS WITH RELATED PARTIES

No contract or other transaction between the corporation and any other corporation in the absence of fraud, shall be effected or invalidated by the fact that any one or more of the directors of the corporation is or are interested in, or is a director or officer of or are the directors or officers of such other corporation, and any director or directors, individually or jointly may be a party or parties to, or may be interested in any such contract or transaction of the corporation or in which the corporation is interested, and no contract, act or transaction of the corporation with any person or persons, firm or corporation in the absence of fraud, shall be effected or invalidated by the fact that any director or directors of the corporations is a party or are parties to be interested in such contract, act or transaction, or in any way connected with such person or persons, firm or corporation, and each and every person who may become a director of the corporation is hereby relieved from any liability that might otherwise exist from thus contracting with the corporation for the benefit of himself or any firm, association, or corporation in which he may be anywhere interested. Any director of the corporation may vote upon any contract or other transaction between the corporation and any subsidiary or controlled company without regard to the fact that he is also a director of such subsidiary or controlled company.

ARTICLE XIII **CUMULATIVE VOTING**

At all elections of directors of the corporation, each common shareholder shall be entitled to as many votes as shall equal the number of votes which (except for this provision) he would be entitled to cast for the election of directors with respect to his shares, multiplied by the number of directors to be elected, and he may cast all such votes for a single director or may distribute them among the number to be voted for, or any two or more of them, as he may see fit.

ARTICLE XIV **PRE-EMPTIVE RIGHTS**

No shareholder of the corporation shall have a pre-emptive right because of his shareholdings to have first offer to him any part of any of the presently authorized shares of the corporation hereafter issued, optioned, or sold, or any part of any debenture, bonds, notes, or securities of the corporation convertible into shares hereafter issued, optioned, or sold by the corporation. This provision shall operate to defeat rights in all shares and classes of shares now authorized and in all debentures, bonds, notes or securities of the corporation which may be convertible into shares, and also to defeat pre-emptive rights in any and all shares and classes of shares and securities convertible into shares which the corporation may be hereafter authorized to issue by any amended certificate duly filed. Thus, any and all of the shares of the corporation presently authorized, and any and all debentures, bonds, notes, or securities of the corporation convertible into shares and any and all of the shares of the corporation which may hereafter be authorized, may at any time be issued, optioned, and contracted for sale, or sold and disposed of by the direction of the Board of Directors of the corporation to such persons, and upon such terms and conditions as may to the Board of Directors seem proper and advisable, without first offering such shares or securities or any part thereof to existing shareholders.

ARTICLE XV **INDEBTEDNESS**

The highest amount of indebtedness or liability to which this corporation may at any time subject itself is unlimited.

ARTICLE XVI
SECTION #1244 ELECTION

It is the intent of the subscriber(s) to qualify under Internal Revenue code section #1244 and all applicable regulations at the date of incorporation. The subscriber(s) will execute any and all necessary elections in order to validate and ratify section #1244 and the applicable regulations.


ARTICLE XVII
INITIAL RESIDENT OFFICE AND AGENT

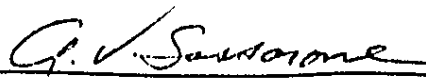
The street address of the initial resident office of this corporation is: 1017-A South University Drive, Suite #112, Plantation, Florida 33324. The name of the initial resident agent of this corporation at that address is S. G. Ross.

ARTICLE XVIII
EFFECTIVE DATE

The effective date of this corporation shall commence on date of signing,
May 22, 1996.

IN WITNESS WHEREOF, we have made, subscribed and acknowledged
these Articles of Incorporation at PLANTATION, FLORIDA
this 22ND day of MAY, 19 96.

 (SEAL)
S. G. Ross

 (SEAL)
A. V. Sassarone

STATE OF FLORIDA)
COUNTY OF BROWARD) SS:

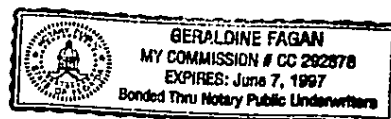
ON THIS DAY, before me, an officer duly authorized to administer oaths and
take acknowledgements in the County and State aforesaid, personally appeared
S. G. Ross and A. V. Sassarone, who are well known to be the Incorporators described
in and who executed the foregoing Articles of Incorporation of:
BUSINESS DEPOT - ACCOUNTING & TAX CENTER, INC., and who acknowledged
that they executed the same as such Incorporators for the purposes therein expressed.

WITNESS my hand and official seal at PLANTATION, Florida,
on this 22ND day of MAY, 19 96.

My commission Expires:


Notary Public, State of Florida at Large

Formal identification provided by above
was current Florida drivers licenses.



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96 MAY 28 AM 9:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**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:

That BUSINESS DEPOT - ACCOUNTING & TAX CENTER, INC., desiring to organize under the laws of the State of Florida, with its principal office, as indicated in the Articles of Incorporation, at 1017-A South University Drive, Suite #112, Plantation, Florida 33324, State of Florida, has S. G. Ross, located at that address, as its agent to accept service of process within this state.

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.



S. G. Ross
(Resident Agent)