

P96 0000 56436

CAPITAL CONNECTION, INC.

417 E. Virginia St., Suite 1, Tallahassee, FL 32301, (904)224-8870
 Mailing Address: Post Office Box 10349, Tallahassee, FL 32302
 TOLL FREE No. 1-800-342-8062
 FAX (904) 222-1222

No. 52813

RE: Kevin M Burns & Associates, PA

NAME _____
 FIRM _____
 ADDRESS _____

PHONE () _____

Service: Top Priority _____ Regular _____
 One Day Service Two Day Service

To us via _____ Return via _____

Matter No.: _____ Express Mail No. _____

State Fee \$ _____ Our \$ _____

	O.G. FEE.	DISBURSED
<input checked="" type="checkbox"/> Capital Express™		
<input type="checkbox"/> Art. of Inc. File		
<input type="checkbox"/> Corp. Record Search		
<input type="checkbox"/> Ltd. Partnership File		
<input type="checkbox"/> Foreign Corp. File		
<input checked="" type="checkbox"/> () Cert. Copy(s)		
<input type="checkbox"/> Art. of Amend. File		
<input type="checkbox"/> Dissolution/Withdrawal	900881674335	
<input type="checkbox"/> C U S .	-07/03/96 04100	
<input type="checkbox"/> Fictitious Name File	122.50	122.50
<input type="checkbox"/> Name Reservation		
<input type="checkbox"/> Annual Report/Reinstatement		
<input type="checkbox"/> Reg. Agent Service		
<input type="checkbox"/> Document Filing		
<input type="checkbox"/> Corporate Kit		
<input type="checkbox"/> Vehicle Search		
<input type="checkbox"/> Driving Record		
<input type="checkbox"/> Document Retrieval		
<input type="checkbox"/> UCC 1 or 3 File		
<input type="checkbox"/> UCC 11 Search		
<input type="checkbox"/> UCC 11 Retrieval		
<input type="checkbox"/> File No.'s _____ Copies		
<input type="checkbox"/> Courier Service		
<input type="checkbox"/> Shipping/Handling		
<input type="checkbox"/> Phone ()		
<input type="checkbox"/> Top Priority		
<input type="checkbox"/> Express Mail Prep.		
<input type="checkbox"/> FAX () pgs.		
SUBTOTALS		

RECEIVED
 96 JUL - 3 PM 1:37
 DIVISION OF CORPORATION

F. CHESLER JUL 3 1996

REQUEST TAKEN CONFIRMED APPROVED
 DATE 7/3
 TIME 1:07
 BY [Signature] CK No. _____

WALK-IN
 Will Pick Up _____

FEE.....	\$ _____
DISBURSED.....	\$ _____
CHARGE.....	\$ _____
TAX on corporate supplies.....	\$ _____
SUBTOTAL.....	\$ _____
PREPAID.....	\$ _____
BALANCE DUE.....	\$ _____

Please remit invoice number with payment
 TERMS: NET 10 DAYS FROM INVOICE DATE
 1 1/2% per month on Past Due Amounts
 Past 30 Days, 18% per Annum.

THANK YOU
 from
 Your Capital Connection

ARTICLES OF INCORPORATION

OF

KEVIN M. BURNS & ASSOCIATES, P.A.

**A Professional Corporation
(FS §607.0202 and Chapter 621)**

The undersigned natural person, competent and licensed to practice certified public accounting in the State of Florida, acting hereby as Incorporator for the purpose of forming a Professional Service Corporation for profit under the provision of Section 607, Florida General Corporation Act, and Section 621, Florida Professional Service Corporation Act, of the Florida Statutes, does hereby adopt the following Articles of Incorporation:

I. NAME OF CORPORATION

The name of the Corporation shall be KEVIN M. BURNS & ASSOCIATES, P.A.

II. PURPOSES

The general nature and purposes of business to be transacted, promoted and carried on by the Corporation are as follows:

1. To engage in every aspect in the practice of certified public accounting, and all its fields of specializations, as are engaged in by said practice.

2. To engage and render the professional services involved only through its officers, agents and employees who shall be in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional service as this Corporation.

4. To engage in no other business other than the rendition of the professional services specified herein.

5. To do everything necessary and proper in accomplishing the purposes herein set forth and to do anything incidental thereto which is not forbidden under the laws of the State of Florida.

III. CAPITAL STOCK

1. The maximum number of shares of stock that the Corporation is authorized to have outstanding at any time shall be 100 shares of common stock of a par value of \$1.00 per share.

2. The consideration to be paid for each share shall be payable in lawful money or property, labor or services.

3. Shares of the Corporation's stock and certificates shall be issued only to Kevin M. Burns in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional services as this Corporation.

IV. DURATION

The Corporation shall have perpetual existence.

V. REGISTERED AGENT PRINCIPAL PLACE OF BUSINESS

The address of this Corporation's initial registered office and principal place of business is 2804 Del Prado Boulevard, Suite 109, Cape Coral, Florida 33904. The name of the Corporation's initial registered agent at said address is Kevin M. Burns.

VI. INCORPORATOR

The name and address of the Incorporator is as follows: Kevin M. Burns, 2804 Del Prado Boulevard, Suite 109, Cape Coral, Florida 33904.

VII. BOARD OF DIRECTORS

The Corporation shall have a Board of Directors consisting of one person. The number of directors may be increased or decreased from time to time by a resolution of the majority of the stockholders but shall never be less than one nor more than three. The name and address of the initial director of this Corporation is: Kevin M. Burns, 2804 Del Prado Boulevard, Suite 109, Cape Coral, Florida 33904.

VIII. INFORMAL SHAREHOLDER ACTION

Any action of the shareholders may be taken without a meeting if consent in writing setting forth the action so taken shall be signed by all the shareholders entitled to vote upon such action at a meeting and filed with the Secretary of the Corporation as part of the corporate records.

IX. SEVERANCE AND TERMINATION OF EMPLOYMENT

If any officer, director, stockholder, agent or employee of this Corporation becomes legally disqualified to render the professional services for which the Corporation is organized, or accepts employment that places restrictions or limitation on his continued rendering of such professional services, he shall forthwith sever all employment with the Corporation, and shall not thereafter participate or share, directly or indirectly, in any earnings or profits realized by the Corporation on account of professional services. The Corporation shall forthwith, upon such disqualification of any shareholder, purchase such shareholder's shares and pay him all amounts owing and lawfully due to him by the

Corporation, except that such shares shall not be entitled to dividends.

X. INFORMAL DIRECTOR ACTION

If all of the directors severally or collectively consent in writing to any action taken or to be taken by the Corporation, and the writings evidencing their consent are filed with the Secretary of the Corporation, the action shall be valid as though it had been authorized at a meeting of the Board of Directors.

XI. INDEMNIFICATION

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

XII. BYLAW AMENDMENT

The power to adopt, alter, amend or repeal the bylaws of this Corporation shall be vested in the Board of Directors and stockholders provided that such amendment be in compliance with the laws of Florida governing Professional Service Corporations.

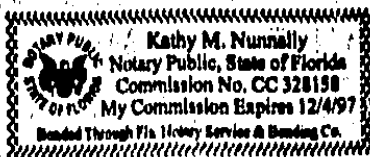
IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation in State of Florida, this 2nd day of July, 1996.


KEVIN M. BURNS, Incorporator

STATE OF FLORIDA)
COUNTY OF LEE)

BEFORE ME, the undersigned authority duly authorized to administer oaths and take acknowledgements, this day personally appeared KEVIN M. BURNS, who is personally known to me and who acknowledged before me that he executed the foregoing instrument for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal in the county and state aforesaid this 2nd day of July, 1996.



Kathy M. Nunnally
Notary Public
Name Printed: Kathy M. Nunnally
My Commission Expires:

ACKNOWLEDGEMENT OF REGISTERED AGENT

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 provision of said Act relative to keeping open said office.

Kevin M. Burns
KEVIN M. BURNS