Peter W. Muehleck
Peter W. Muehleck, CPA, P.A.
9525 2nd Street N.
St. Petersburg, FL 33702

July 1, 1996

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

800001903358 -07/24/96--01066--013 *****122.50 *****122.50

Re: Peter W. Muehleck, CPA, P.A.

Dear Sir or Madam:

Enclosed please find the original and one copy of Articles of Incorporation, together with a check in the amount of \$122.50. This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation for the above-named corporation.

Very truly yours,

Peter W. Muehleck

Peter W. Muehleck, CPA, P.A.

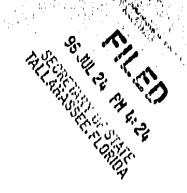
Enclosures.

check stapled here

ARTICLES OF INCORPORATION

of

PETER W. MUEHLECK, CPA, P.A.



The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a Professional Association under the laws of the State of Florida.

ARTICLE I - CORPORATE NAME

The name of the corporation is Peter W. Muehleck, CPA, P.A.

ARTICLE II - DURATION

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

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in the practice of Public Accounting and any other to transact any other lawful business to further the practice of Certified Public Accounting.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue one thousand (1,000) shares of one cent (\$.01) par value Common Stock, which shall be designated "Common Shares". Shares of the corporation's stock and certificates therefor shall be issued only to those licensed in the State of Florida as Certified Public Accountants in good standing.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

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

Peter W. Muehleck 9525 2nd Street N. St. Petersburg, FL 33702

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) director 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 name and address of the initial director of the corporation is as follows:

Peter W. Muehleck 9525 2nd Street N. St. Petersburg, FL 33702

President

The method of electing directors shall be stated in the corporation's bylaws.

ARTICLE VII - INCORPORATORS

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

Peter W. Muehleck 9525 2nd Street N. St. Petersburg, FL 33702

ARTICLE VIII - CORPORATE OFFICE

The corporation's principal office address and mailing address shall be as follows:

9525 2nd Street N. St. Petersburg, FL 33702 IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 1st day of July, 1996.

Peter W. Muehleck

STATE OF FLORIDA COUNTY OF HILLSBOROUGH

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared Peter W. Muehleck and known to me to be the person who executed the foregoing Articles of Incorporation, and who acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal, in the State and County aforesald, this 1st day of July, 1996.

Notary Public, State of Florida at Large

My Commission Expires:



Notary Public, State of Florida My Comm. Exp. Feb. 03, 1998 Comm. No. CC 342833

OF REGISTERED AGENT



CERTIFICATE OF REGISTERED AGENT OF PETER W. MUEHLECK, CPA, P.A.

Pursuant to Florida Statues Sections 48.091 and 607.0501, the following is submitted:

The above corporation, desiring to organize under the laws of the State of Fiorida with its registered office as indicated in the Articles of Incorporation at:

9525 2nd Street N. St. Petersburg, FL 33702

has named Peter W. Muehleck, located at the aforesald address, as its Registered Agent to accept service of process within this state.

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of Fiorida Law in keeping open said office.

Peter W. Muehleck Registered Agent