

P96000074012

August 26, 1996

96 SEP -3 11:17

TALLAHASSEE, FLORIDA

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

Re: Ameritax of Florida, Inc.

000001939050
-03/04/96--01169--012
****122.50 ****122.50

Gentlemen:

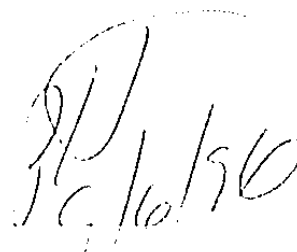
Enclosed please find the original and one copy of the Articles of Incorporation, together with my check in the amount of \$122.50.

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

Very truly yours,


John R. Crawford

Ameritax of Florida, Inc.
3149 N. Ponce de Leon Blvd., Suite 9
St. Augustine, FL 32095
(904) 824-0442



ARTICLES OF INCORPORATION

of

Ameritax of Florida, Inc.

(name of corporation)

FILED

96 SEP -3 AM 11:47

The undersigned subscriber(s) to these Articles of Incorporation, natural person(s) competent to contract, hereby form a STATE corporation under the laws of the State of Florida. TALLAHASSEE, FLORIDA

ARTICLE I - CORPORATE NAME

The name of the corporation is:

Ameritax of Florida, 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 Five Hundred shares (500) of One Dollar Dollar(s) (\$ 1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the Initial Registered Agent office and the name of the Initial Registered Agent at that office is:

NAME	John R. Crawford		
ADDRESS	3149 N. Ponce de Leon Blvd., Suite 9		
CITY	St. Augustine,	FLORIDA	ZIP 32095

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

NAME	Ameritax of Florida, Inc.		
ADDRESS	3149 N. Ponce de Leon Blvd., Suite 9		
CITY	St. Augustine,	FLORIDA	ZIP 32095

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have two (2) 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	John R. Crawford		
ADDRESS	3149 N. Ponce de Leon Blvd., Suite 9		
CITY	St. Augustine	STATE Florida	ZIP 32095
NAME	Phyllis E. Crawford		
ADDRESS	3149 N. Ponce de Leon Blvd., Suite 9		
CITY	St. Augustine	STATE Florida	ZIP 32095
NAME			
ADDRESS			
CITY		STATE	ZIP

ARTICLE VII • INCORPORATORS

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

NAME John R. Crawford		
ADDRESS 3149 N. Ponce de Leon Blvd., Suite 9		
CITY St. Augustine	STATE Florida	ZIP 32095
NAME Phyllis E. Crawford		
ADDRESS 3149 N. Ponce de Leon Blvd., Suite 9		
CITY St. Augustine,	STATE Florida	ZIP 32095
NAME		
ADDRESS		
CITY	STATE	ZIP

IN WITNESS WHEREOF, the undersigned
day of August, 1996.

J. A. E. G. / 10 (Seal)

Phyllis E. Chapin (Seal)

_____ (Seal)

CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT
OF

FILED
96 SEP -3 AM 11:47
CLERK OF STATE
TALLAHASSEE, FLORIDA

Ameritax of Florida, 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 3149 N. Ponce de Leon Blvd., Suite 9
St. Augustine, FL 32095

has named John R. Crawford

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)