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The Firm of
Edward R. Gay, P.A.

1818 EAST CONCORD STREET - ORLANDO, FLORIDA 32803-6450 - (407) 898-1871 - FAX (407) 897-7042

August 29, 1996

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Corporate Records Bureau
Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, FL 32314

Re: PECHACEK & ASSOCIATES, INC.

Dear Sir or Madam:

Enclosed please find a check in the amount of \$122.50 to cover the filing costs as follows:

- | | |
|----------------------------------|---------|
| 1. Filing fee | \$35.00 |
| 2. Certified copy of the Charter | \$52.50 |
| 3. Registered agent | \$35.00 |

I am enclosing an original and copy of the Articles of Incorporation and Registered Agent certificate. Please return a certified copy of the Articles to my office along with the receipt for the costs as stated above.

Thank you for your prompt attention and cooperation.

Sincerely,

EFFECTIVE DATE
AUG 30 1996

Edward R. Gay

ERG/ces
enclosures

FILED
96 SEP -3 AM 10:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

AB 9/9

EFFECTIVE DATE
AUG 30 1996

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TALLAHASSEE, FLORIDA

PECHACEK & ASSOCIATES, INC.

ARTICLES OF INCORPORATION

FIRST: The name of the Corporation is **PECHACEK & ASSOCIATES, INC.**

SECOND: The general nature of the business to be transacted is to do all things mentioned herein, to wit:

AUDITING ACCOUNTS PAYABLE, AND SALES AND USE TAX

To acquire by purchase, subscription, or otherwise, and to hold either as an investment or otherwise any bonds or evidence of indebtedness or other securities, or shares of capital stock created or issued by any other corporation, associations, or associations of the State of Florida, or any other State, Territory, or Country.

To purchase, hold, sell, assign, transfer, mortgage, pledge, or otherwise dispose of and to deal in any bonds or evidence of indebtedness or other securities, created or issued by any other corporation or corporations, association or associations of the State of Florida, or of any other State, Territory, or Country, and while the owner of such stock, to exercise all the rights, powers, and privileges of ownership, including the right to vote thereon.

To aid in any manner any corporation or corporations, association or associations, of which any bonds or evidence of indebtedness or other securities or shares of stock are held by the Corporation, and to do any acts or things necessary, expedient or calculated to protect, preserve, improve, or enhance the value of any such bonds, or other securities, or other evidence of

indebtedness or shares of stock.

To take, acquire, purchase, own, hold, rent, lease, mortgage, sell, exchange, improve, cultivate, develop, and otherwise to deal in and dispose of all property, real or personal, of every description that may be necessary to transaction of its business, or incident to, or capable of being used in connection with the aforesaid business or any of them.

To buy, sell, trade, exchange, or otherwise deal in any and all kinds of manufactured articles, new materials, and any other goods whatsoever, including trucking, warehousing, and storage, as well as engage in any products.

To buy, sell, and lease lands and interest in lands, including improvements and development of all types.

To borrow money and contract debts which may be necessary for the transaction of business and for the exercise of its corporate rights, privileges, or for any other lawful purpose of the Corporation. To issue: bonds, promissory notes, bills of exchange, debentures, or other obligations and evidence of indebtedness payable at a specific time or times or upon the happening of a specific event secured by mortgage, pledge, or otherwise.

To enter into, make, and perform contracts of every kind and for any lawful purpose, without limit as to amount, with any person, firm, association, or corporation, town, city, county, State, territory, or government, and to carry on its operations, within the State of Florida or elsewhere, without restrictions as to place and amount.

THIRD: The maximum number of shares of stock the Corporation is authorized to have outstanding at any time shall be ONE HUNDRED (100) shares without par value.

FOURTH: The amount of capital with which the Corporation shall begin business is SIX HUNDRED DOLLARS (\$600.00).

FIFTH: The Corporation shall have perpetual existence.

SIXTH: The post office address of the registered/principal office of the Corporation is: 1430 Manchester Avenue, Orlando, Florida 32804.

SEVENTH: The number of directors shall be a minimum of one (1) and a maximum of six (6).

EIGHTH: The name and post office address of the First Board of Directors and Officers is:

NAME:	TITLE:	ADDRESS:
Victor R. Pechacek	President	1430 Manchester Avenue Orlando, Florida 32804
Deborah S. Pechacek	Secretary/Treasurer	1430 Manchester Avenue Orlando, Florida 32804

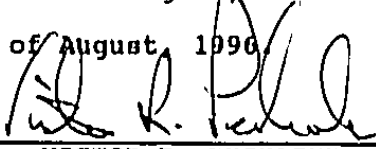
NINTH: The name and post office address of the Incorporator to the Articles of Incorporation is as follows:

NAME:	ADDRESS:
Victor R. Pechacek	1430 Manchester Avenue Orlando, Florida 32804

TENTH: The name of the Registered Resident Agent empowered to receive service of process and corporate notices of any nature shall be: Victor R. Pechacek, 1430 Manchester Avenue, Orlando, Florida 32804.

ELEVENTH: The date of commencement of corporate existence is this the 30th day of August, 1996, the date of subscription and acknowledgment as authorized by Fla. Stat. 607.167(1).

IN TESTIMONY WHEREOF, I, the undersigned, have set my hand and affixed my seal this 30th day of August, 1996.

 8/30/96
VICTOR R. PECHACEK

STATE OF FLORIDA
COUNTY OF ORANGE:

I HEREBY CERTIFY that on this day, personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, Victor R. Pechacek, who is personally known to me and who did take an oath, and he acknowledged before me that he subscribed to the above and foregoing Articles of Incorporation freely and voluntarily for the purposes therein expressed.

SWORN AND SUBSCRIBED BEFORE ME this 30th day of August, 1996.

SEAL


NOTARY PUBLIC

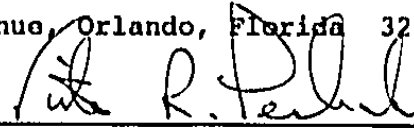
MY COMMISSION EXPIRES:



CERTIFICATE DESIGNATING REGISTERED AGENT OR REGISTERED
OFFICE SERVICE OF PROCESS WITHIN THE STATE OF FLORIDA

In compliance with Chapter 607.037, Florida Statutes, the
following is submitted:

First: That, PECHACEK & ASSOCIATES, INC., with its principal
place of business at 1430 Manchester Avenue, Orlando, Florida 32804
has named Victor R. Pechacek as Registered Agent, whose street
address is 1430 Manchester Avenue, Orlando, Florida 32804.



VICTOR R. PECHACEK
Registered Agent

DATE: 8/30/76

FILED
96 SEP -3 AM 10:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA