

FLORIDA MANAGEMENT SERVICES
INDEPENDENT ACCOUNTANTS IN PUBLIC PRACTICE

9960000096945

11/20/96

Florida Department of State
Corporate Records
P. O. Box 6327
Tallahassee, Florida 32301

700002012517--8
-11/22/96--01068--004
****122.50 ****122.50

Re: Incorporation Application - VIP (A PROFESSIONAL DETAILING COMPANY)

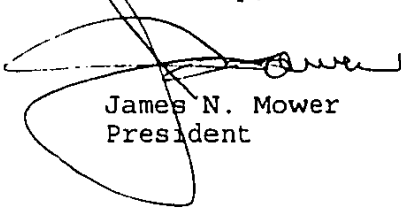
Attached are the Articles of Incorporation for the above
referenced Corporation and the necessary filing fees as follows:

Filing fees:	\$35.00
Designation of Registered Agent:	\$35.00
Certified Copy:	\$52.50

	\$122.50
	=====

Please send the certified copy of the articles to the address
below.

Sincerely,


James N. Mower
President

FILED
96 NOV 22 AM 11:26
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*Called 12/2
would like name
to be on stated
BC*

*10/16/96
17*

ARTICLES OF INCORPORATION
OF

VIP (A PROFESSIONAL DETAILING COMPANY), INC.

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

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TALLAHASSEE, FLORIDA
SECRETARY OF STATE

ARTICLE I. NAME AND ADDRESS

The name and principal address of the corporation shall be:

VIP (A PROFESSIONAL DETAILING COMPANY), INC.

115 W. Mohawk Avenue
Tampa, Florida 33604

ARTICLE II. NATURE OF BUSINESS

The corporation may engage or transact in any or all lawful
activities or business permitted under the laws of the United
States, the State of Florida or any other state, country,
territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation
is authorized to have outstanding at any one time is 7,500 shares
of common stock having a par value of \$1 per share.

ARTICLE IV. REGISTERED AGENT ADDRESS

The street address of the initial registered office of the
corporation shall be:

115 W. Mohawk Avenue
Tampa, Florida 33604

The name and written acceptance of the initial registered agent of
the corporation at that address is as follows:

"I hereby am familiar with and accept the duties and responsibilities
as registered agent for said corporation."


Jason L. Sullivan

ARTICLE V. TERM OF EXISTENCE

The corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

The corporation shall have two directors, initially. The name and street address of the initial members of the Board of Directors are:

Director

Jason L. Sullivan
115 W. Mohawk Avenue
Tampa, Florida 33604

Director

James N. Mower
9755 1st Street NE
St. Petersburg, Florida 33702

ARTICLE VII. OFFICERS

The name and address of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

President

Jason L. Sullivan
115 W. Mohawk Avenue
Tampa, Florida 33604

Secretary

James N. Mower
9755 1st Street NE
St. Petersburg, Florida 33702

ARTICLE VIII. SUBSCRIBER

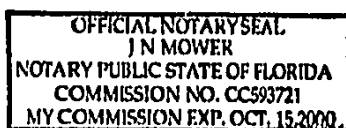
The name and street address of the subscriber to these Articles of Incorporation is:

Jason L. Sullivan
115 W. Mohawk Avenue
Tampa, Florida 33604

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal on this 19th day of November, 1996.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 19th day of November, 1996.




Notary Public, State of Florida

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA