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LAW OFFICES
JACKSON AND MASON
ATTORNEYS AT LAW, P. A.
516 WEST ADAMS STREET
JACKSONVILLE, FLORIDA 32202

E. THORNTON (NED) JACKSON (1911-1986)
RICHARD T. GORDON IV (1952-1989)
EDWARD P. JACKSON
DEMERE MASON

AREA CODE 904
TEL 358-1952
FAX 356-9614

December 20, 1996

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

500002036995--0
-12/24/96--01035--005
*****70.00 *****70.00

Dear Sir:

Enclosed please find the Articles of Incorporation of R. SCOTT HELLER, C.P.A., P.A., and the certificate designating the resident agent. Please file this corporation. I have enclosed my check for \$70.00 to cover the filing fee.

Thank you for your cooperation in this matter.

Cordially,

Edward P. Jackson

Edward P. Jackson

DEC 30 1996

BSB

EPJ:bc
Encl.

FILED
96 DEC 23 AM 10:52
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
R. SCOTT HELLER, C.P.A., P.A.

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I.

The name of this corporation is R. SCOTT HELLER, C.P.A., P.A.

ARTICLE II.

This corporation shall have a perpetual existence.

ARTICLE III.

This corporation is organized for the purpose of practicing accounting and transacting any and all lawful business.

ARTICLE IV.

This corporation is authorized to issue Five Thousand (5,000) Shares of One Dollar (\$1.00) par value common stock.

ARTICLE V.

The street address of the office of this corporation is 1514 Nira Street, Jacksonville, Florida 32207, and the name of the initial registered agent of this corporation is R. Scott Heller who will accept service at 1514 Nira Street, Jacksonville, Florida 32207. The principal place of business of this corporation is 1514 Nira Street, Jacksonville, Florida 32207.

ARTICLE VI.

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. The name and address of the initial Director of this corporation is:

R. Scott Heller
1514 Nira Street
Jacksonville, Florida 32207

ARTICLE VII.

The name and address of the Officers of this corporation are:

R. Scott Heller	President, Vice-President,
1514 Nira Street	Secretary and Treasurer
Jacksonville, Florida 32207	

ARTICLE VIII.

The name and address of the persons signing these Articles of Incorporation is:

R. Scott Heller
1514 Nira Street
Jacksonville, Florida 32207

ARTICLE IX.

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and the voting Shareholders.

ARTICLE X.

Shares of capital stock of this corporation shall be issued initially to the following and in the amounts set forth opposite its name:

R. Scott Heller -- 100 shares

ARTICLE XI.

The Directors of this corporation may take action by written consent, as provided by law.

ARTICLE XII.

These Articles of Incorporation may be amended in the manner provided by law. Every

amendment shall be approved by the Board of Directors, proposed by them to the Stockholders, and approved at a Stockholders meeting by a majority of the Stockholders entitled to vote thereon, unless all of the Directors and all of the Stockholders sign a written statement manifesting their intention that a certain amendment of the Articles of Incorporation be made.

IN WITNESS WHEREOF, the undersigned subscribed has executed these Articles of Incorporation, this 20 day of December, 1996.



R. Scott Heller

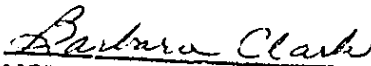
STATE OF FLORIDA

ss

COUNTY OF DUVAL

BEFORE ME, personally appeared R. Scott Heller, who, being by me first duly sworn executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed these Articles of Incorporation as his free act and deed, for the uses and purposes therein expressed and produced as identification his Florida Drivers License Number H 460-757-58-426-0

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the State and County, aforesaid, this 20th day of December, 1996.



NOTARY PUBLIC

Print Name: BARBARA CLARK

My Commission Expires: 6/22/98

BARBARA CLARK
NOTARY PUBLIC, STATE OF FLORIDA
My commission expires June 22, 1998
Commission No. CC 387874
Bonded thru Patterson - Becht Agency

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF
PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

IN COMPLIANCE WITH SECTION 48.901, FLORIDA STATUTES, THE FOLLOWING
IS SUBMITTED.

FIRST-THAT R. SCOTT HELLER C.P.A., P.A. (NAME OF CORPORATION)

DESIRING TO ORGANIZE OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA,
WITH ITS PRINCIPAL BUSINESS AT CITY OF JACKSONVILLE
(CITY)

STATE OF FLORIDA HAS NAMED R. Scott Heller
(STATE) (NAME OF RESIDENT AGENT)

LOCATED AT 1514 NIRA STREET
(STREET ADDRESS AND NUMBER OF BUILDING, P.O. BOX ADDRESS)

CITY OF JACKSONVILLE, STATE OF FLORIDA, AS ITS AGENT TO ACCEPT
(CITY)

SERVICE OF PROCESS WITHIN FLORIDA.

SIGNATURE R. Scott Heller

(CORPORATE OFFICER)

TITLE President
DATE December, 1996

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE
STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY
AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE
PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMP. TE
PEPERFORMANCE OF MY DUTIES.

SIGNATURE R. Scott Heller
(RESIDENT AGENT)

DATE December 20, 1996

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TALLAHASSEE
SECRETARY OF STATE
FLORIDA