

CAPITAL CONNECTION, INC.

417 E. Virginia St., Suite 1, Tallahassee, FL 32301, (904) 224-8870
 Mailing Address: Post Office Box 10349, Tallahassee, FL 32302
 TOLL FREE No. 1-800-342-8062
 FAX (904) 222-1222

NAME _____
 FIRM _____
 ADDRESS _____

PHONE () _____

Service: Top Priority _____ Regular _____
 One Day Service Two Day Service

To us via _____ Return via _____

Matter No.: _____ Express Mail No. _____

State Fee \$ _____ Our \$ _____

RE: Accounting Services
and development, Inc.

	C.C. FEE.	DISBURSED
<input checked="" type="checkbox"/> Capital Express™		
<input checked="" type="checkbox"/> Art. of Inc. File		
<input type="checkbox"/> Corp. Record Search		
<input type="checkbox"/> Ltd. Partnership File		
<input type="checkbox"/> Foreign Corp. File		
<input checked="" type="checkbox"/> () Cert. Copy(s)		
<input type="checkbox"/> Art. of Amend. File		
<input type="checkbox"/> Dissolution/Withdrawal		
<input type="checkbox"/> C U S-		
<input type="checkbox"/> Fictitious Name File		
<input type="checkbox"/> Name Reservation		
<input type="checkbox"/> Annual Report/Reinstatement		
<input type="checkbox"/> Reg. Agent Service		
<input type="checkbox"/> Document Filing		
<input type="checkbox"/> Corporate Kit		
<input type="checkbox"/> Vehicle Search		
<input type="checkbox"/> Driving Record		
<input type="checkbox"/> Document Retrieval		
<input type="checkbox"/> UCC 1 or 3 File		
<input type="checkbox"/> UCC 11 Search		
<input type="checkbox"/> UCC 11 Retrieval		
<input type="checkbox"/> File No.'s. _____ Copies		
<input type="checkbox"/> Courier Service		
<input type="checkbox"/> Shipping/Handling		
<input type="checkbox"/> Phone () _____		
<input type="checkbox"/> Top Priority		
<input type="checkbox"/> Express Mail Prep.		
<input type="checkbox"/> FAX () _____ pgs.		
SUBTOTALS _____		

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 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA

FILED

REQUEST TAKEN CONFIRMED APPROVED
 DATE _____
 TIME _____
 BY [Signature] CK No. _____

WALK-IN 12/31 Will Pick Up 12/31

FEE.....	\$
DISBURSED.....	\$
SURCHARGE.....	\$
TAX on corporate supplies.....	\$
SUBTOTAL.....	\$
PREPAID.....	\$
BALANCE DUE.....	\$

Please remit invoice number with payment
 TERMS: NET 10 DAYS FROM INVOICE DATE
 1 1/2% per month on Past Due Amounts
 Past 30 Days, 18% per Annum

THANK YOU
 from
 Your Capital Connection

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF

MANUFACTURING SERVICES AND DEVELOPMENT, INC.

I, DONALD E. PENROD, the undersigned, do hereby make, subscribe, acknowledge and file with the Secretary of the State of Florida, these Articles of Incorporation for the purpose of forming a corporation for profit in accordance with the laws of the State of Florida.

ARTICLE I - NAME

The name of this corporation shall be MANUFACTURING SERVICES AND DEVELOPMENT, INC.

ARTICLE II - DURATION

This corporation shall have perpetual existence, commencing on the date contained herein below.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of engaging in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue one hundred (100) shares of ONE DOLLAR (\$1.00) par value common stock, which shall be designated "common shares".

ARTICLE V - PREFERENCE, LIMITATIONS
AND RELATIVE RIGHTS OF SHARES OF CAPITAL STOCK

Section 1. Voting Rights. Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of outstanding common stock. At each election for directors, every shareholder entitled to vote at such election shall have the right to vote, in person, or by proxy, the number of shares owned by him for as many persons as there are directors to be elected at that time and for whose election he has a right to vote or to accumulate his votes by giving one candidate as many votes as the number of directors to be elected at that time multiplied by the number of his shares, or by distributing such votes on the same principal among any number of such candidates.

Section 2. Pre-emptive Rights. Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro-rata share thereof as nearly as may be done without issuance of fractional shares at the price at which it is offered to others.

ARTICLE VI - INITIAL PRINCIPAL OFFICE AND AGENT

The street address of the initial principal office of this corporation is 4665 Arlington Drive, Cape Haze Florida 33946, and the name of the initial registered agent of this corporation at that address is DONALD E. PENROD.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) director initially. The number of directors may be 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 directors of this corporation are:

DONALD E. PENROD, President/Secretary-Treasurer
4665 Arlington Drive
Cape Haze, Florida 33946

ARTICLE VIII - INCORPORATORS

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

DONALD E. PENROD
4665 Arlington Drive
Cape Haze, Florida 33946

ARTICLE IX - BY-LAWS

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and the shareholders; however, any By-Laws adopted by the shareholders, with specific provision providing that such By-Laws shall not be altered, amended or repealed by the Board of Directors, shall be effective to prevent such By-Laws being amended, altered or repealed by said Board of Directors.

ARTICLE X - AMENDMENTS

This corporation reserves the right from time to time to amend, alter, repeal, or add any provision to its Articles of Incorporation in any manner now or hereafter prescribed by the provisions of Chapter 607 of the Florida Statutes or any amendment thereto or by the provisions of any other applicable statute of the State of Florida; and all rights conferred upon stockholders by the s Articles of Incorporation, or any amendment hereto, are granted, subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporators have executed these Articles of Incorporation this 15th day of October, 1996.

Signed and sealed in our presence:

Martine J. Penrod
Witness

Donald E. Penrod
DONALD E. PENROD

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

* * * * *

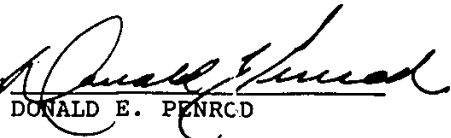
In pursuance of Chapter 48.091, Florida Statutes, the
following is submitted, in compliance with said Act:

First - - That MANUFACTURING AND DEVELOPMENT, INC., desiring
to organize under the laws of the State of Florida with its
principal office, as indicated in the Articles of Incorporation, at
4665 Arlington Drive Cape Haze, County of Charlotte, State of
Florida, has named DONALD E. PENROD, as its agent to accept service
of process within this state.

ACKNOWLEDGMENT:

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

By


DONALD E. PENROD

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TALLAHASSEE, FLORIDA