



THE UNITED STATES
CORPORATION
COMPANY

P.970000 30329

ACCOUNT NO. : 072100000032

REFERENCE : 316142 7107317

AUTHORIZATION :

Patricia Pizant

COST LIMIT : \$ 70.00

ORDER DATE : April 2, 1997

ORDER TIME : 9:45 AM

500002132675--1

ORDER NO. : 316142-005

CUSTOMER NO: 7107317

CUSTOMER: Mr. Ronald P. Hogarth
T & H ASSOCIATES

312 East Venice Avenue
Suite 120
Venice, FL 34292

DOMESTIC FILING

NAME: T&H COMPTROLLERS, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Victoria L. Perez

EXAMINER'S INITIALS:

FILED
97 APR -3 PM 12:59
TALLAHASSEE, FLORIDA

RECEIVED
97 APR -3 PM 12:06
DIVISION OF CORPORATION

APR - 3 1997.

ARTICLES OF INCORPORATION
OF

T&H COMPTROLLERS, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

T&H COMPTROLLERS, INC.

The address of the principal office of this corporation shall be 312 East Venice Avenue, Suite 120, Venice, Florida 34292, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This 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 1,500 shares of common stock having \$1.00 par value per share.

FILED
97 APR -3 PM 12:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 312 East Venice Avenue, Suite 120, Venice, Florida 34292, and the name of the initial registered agent of the corporation at that address is Ronald P. Hogarth.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have two Directors, initially. The names and addresses of the initial members of the Board of Directors are:

Ronald P. Hogarth	404 Cerromar Drive, #218
Dir.	Venice, Florida 34293

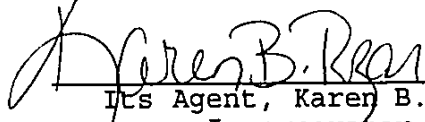
Elizabeth J. Hogarth	404 Cerromar Drive, #218
Dir.	Venice, Florida 34293

ARTICLE VII. INCORPORATOR

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

Corporate Agents, Inc.
1201 Hays Street
Tallahassee, Florida 32301

The undersigned incorporator has executed these
Articles of Incorporation on April 3, 1997.



Its Agent, Karen B. Rozar
Incorporator

TFR/VLP

ACCEPTANCE OF REGISTERED AGENT
DESIGNATED IN THE ARTICLES OF INCORPORATION

Ronald P. Hogarth, an individual residing in this state, having a business office identical with the registered office of the corporation named below, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation of:

T&H COMPTROLLERS, INC.

Ronald P. Hogarth is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

By: Ronald P. Hogarth
Ronald P. Hogarth

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA