

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

RE:

TAX STAR, Inc.

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 \$ _____

C. FEE.

DISBURSED

Cap. Express

Art. of Amend. File

Corp. Record Search

Foreign Corp. File

Cert. Copy(s)

Art. of Amend. File

Dissolution/Withdrawal

C U S -

Fictitious Name File

Name Reservation

Annual Report/Reinstatement

Reg. Agent Service

Document Filing

Corporate Kit

Vehicle Search

Driving Record

Document Retrieval

UCC 1 or 3 File

UCC 11 Search

UCC 11 Retrieval

File No.'s, _____ Copies

Courier Service

Shipping/Handling

Phone ()

Top Priority

Express Mail Prep.

FAX () pgs.

SUBTOTALS

FEE.....

DISBURSED.....

SURCHARGE.....

TAX on corporate supplies.....

SUBTOTAL.....

PREPAID.....

BALANCE DUE.....

REQUEST TAKEN CONFIRMED APPROVED

DATE 4/9/97

TIME 12:30 CK No.

BY ()

WALK-IN
Will Pick UpPlease remit invoice number with payment
TERMS: NET 10 DAYS FROM INVOICE DATE
1 1/2% per month on Past Due Amounts
Past 30 Days, 10% per Annum.THANK YOU
from
Your Capital Connection

ARTICLES OF INCORPORATION
OF
TAX STAR, INC.

FILED
97 APR -9 PM 4:27
SECRETARY OF STATE
TALLAHASSEE FL 32309

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

ARTICLE I

NAME

The name of the corporation is Tax Star, Inc.

ARTICLE II

PRINCIPAL OFFICE AND MAILING ADDRESS

The address of the corporation's principal office is Tax Star, Inc. c/o Kluger, Peretz, Kaplan & Berlin, P.A., 1970 Miami Center, 201 So. Biscayne Blvd., Miami, FL 33131, and the corporation's mailing address is Kluger, Peretz, Kaplan & Berlin, P.A., 1970 Miami Center, 201 So. Biscayne Blvd., Miami, FL 33131.

ARTICLE III

DURATION AND COMMENCEMENT OF CORPORATE EXISTENCE

The corporation shall exist perpetually. The corporate existence shall commence upon the filing of these Articles of Incorporation with the Department of State.

ARTICLE IV

NATURE OF BUSINESS

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

ARTICLE V

CAPITAL STOCK

The corporation is authorized to have outstanding one class of stock, to be designated as Common Stock. The maximum number of shares of Common Stock which the corporation is authorized to have outstanding is 1,000 shares of Common Stock of a par value of \$.01 per share. Holders of Common Stock are entitled to vote on all questions required by law on the basis of one vote per share and there shall be no cumulative voting. Holders of Common Stock shall have pre-emptive rights to subscribe to the corporation's securities and are entitled to receive the net assets of the corporation upon dissolution.

ARTICLE VI

INITIAL REGISTERED AGENT AND OFFICE

The name of the initial registered agent of this corporation is Andrew P. Gold, Esquire. The street address of the corporation's initial registered office is 1970 Miami Center, 201 South Biscayne Boulevard, Miami, Florida 33131.

ARTICLE VII

INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation is Andrew P. Gold, Esquire, 1970 Miami Center, 201 South Biscayne Boulevard, Miami, Florida 33131.

ARTICLE VIII

BYLAWS

The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors and the shareholders.

ARTICLE IX

INDEMNIFICATION

The corporation shall indemnify, to the full extent permitted by law, the Incorporator and any officer or director of the corporation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation this 7th day of April, 1997.



Andrew P. Gold

S:\01100081\TAXSTAR\ARTICLES

CERTIFICATE OF REGISTERED AGENT

OF

TAX STAR, INC.

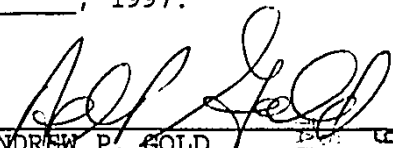
Pursuant to Section 607.0501 of the Florida Business Corporations Act, the following is submitted, in compliance with said Act:

That Tax Star, Inc., desiring to organize under the laws of the State of Florida with its principal office, as indicated in the Articles of Corporation, has named Andrew P. Gold, Esquire, located at 1970 Miami Center, 201 So. Biscayne Blvd., Miami, Florida 33131, County of Dade, State of Florida, as its agent to accept service of process within this State.

A C K N O W L E D G M E N T

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

Dated this 7th day of April, 1997.



ANDREW P. GOLD

FILED
97 APR -9 PM 4:27
CLERK OF DISTRICT COURT
STATE OF FLORIDA
MIAMI COUNTY