

John M. Cramer
424 41st Street
West Palm Beach, FL 33407

561 863-1324

P97000036550

April 21, 1997

Ms. Beth Register
Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

Re: Comprehensive Guardianship Services, Inc.

Dear Ms. Register:

Pursuant to our telephone conversations, I have enclosed the following:

1. Check in the amount of \$78.75 for:

Filing Fee
Designation of Register Agent
Certificate of Status
Certified Copy

2. Articles of Incorporation - One original and one copy

3. Certificate of Designation of Registered Agent/Registered Office FF 35.00

4. Notarized Affidavit Regarding Name RA 35.00

5. Articles of Dissolution COS 8.75
CC 17.50

6. From: John M. Cramer
424 41st Street
West Palm Beach, FL 33407
561 863 1324
Beep 863 387 2148

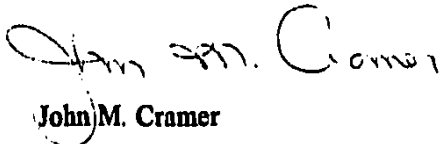
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

You have been very helpful to me and I thank you very much.

Sincerely,


John M. Cramer

B. REGISTER APR 24 1997

AFFIDAVIT REGARDING NAME

Re: Comprehensive Guardianship Services, Inc.
N36357 (4)
FEI 65-0178422

I, John M. Cramer, as President of Comprehensive Guardianship Services, Inc. a Non Profit Corporation have no intentions of revoking dissolution of non profit. I am releasing name (Comprehensive Guardianship Services, Inc.) to be used as a for profit name.

John M. Cramer
(Signature)

April 21, 1997
(Date)

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 21st day of April, 1997, by John M. Cramer, who is personally known to me and who ditake an oath.

Bruce M. Gillen (Signature of Notary)

BRUCE GILLEN
CC 376265



BRUCE GILLEN
MY COMMISSION # CC376265 EXPIRES
June 25, 1998
BONDED THRU TROY FAIR INSURANCE, INC.

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97 APR 23 AM 8:08
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION OF
COMPREHENSIVE GUARDIANSHIP SERVICES, 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.

ARTICLE I - NAME

The name of this corporation shall be:

Comprehensive Guardianship Services, Inc.

The principal place of business and mailing address of this corporation shall be:

424 41st Street, West Palm Beach, FL 33407.

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in 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, county, 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 100 shares of commons stock having no par value per share.

**ARTICLE IV
INITIAL REGISTERED AGENT AND STREET ADDRESS**

The street address of the new register office of the corporation shall be 424 41st Street, West Palm Beach, FL 33407, and the name of the new registered agent of the corporation at that address is **John M. Cramer**.

ARTICLE V - DIRECTORS

This corporation shall have 3 Directors. The maximum number of Directors of the corporation is seven (7). the names and addresses of the Directors are:

John M. Cramer, (President) 424 41st Street, West Palm Beach, FL 33407
Bruce W. Gillen, (Treasurer) 424 41st Street, West Palm Beach, FL 33407
Gloria Tollefson, (Secretary) 8636 SE May Terrace, Hobe Sound, FL 33455

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE VI - OFFICERS

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

John M. Cramer, (President) 424 41st Street, West Palm Beach, FL 33407
Bruce W. Gillen, (Treasurer) 424 41st Street, West Palm Beach, FL 33407
Gloria Tollefson, (Secretary) 8636 SE May Terrace, Hobe Sound, FL 33455

ARTICLE VII

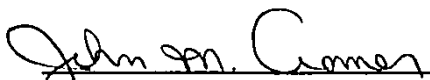
The name and street address of the incorporator to these Articles of Incorporation is:

John M. Cramer
Comprehensive Guardianship Services, Inc.
424 41st Street
West Palm Beach, FL 33407

ARTICLE IX - AMENDMENT

These Articles of Incorporation may be amended by a majority interest of the shareholders of the corporation at a meeting duly called for such purpose.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 21st day of April, 1997.


John M. Cramer, Subscriber

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TALLAHASSEE, FLORIDA

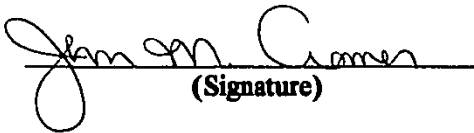
**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

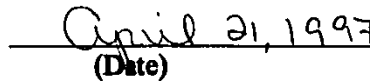
PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA STATUTES,
THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE
STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN
DESIGNATION THE REGISTERED OFFICE/REGISTERED AGENT, IN THE
STATE OF FLORIDA.

1. The name of the corporation is Comprehensive Guardianship Services, Inc.
2. The name and address of the registered agent and office is:

John M. Cramer
424 41st Street
West Palm Beach, FL 33407

*Having been named as registered agent and to accept services of process for the above
stated corporation at the place designated in this certificate, I hereby accept the
appointment as registered agent and agree to act in this capacity. I further agree to
comply with the provision of all statutes relating to the proper and complete
performance of my duties, and I am familiar with and accept the obligations of my
position as registered agent.*


(Signature)


(Date)

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TALLAHASSEE, FLORIDA