

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

97700037508

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 \$ _____

_____ of _____
 RE: Accounting By Numbers
Inc.

<input type="checkbox"/> Corp. Expense File	<input type="checkbox"/> C.C. FILE	<input type="checkbox"/> DISBURSED
<input type="checkbox"/> Annual Report		
<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	900002156019--9	
<input type="checkbox"/> Annual Report/Notations	04/28/97-01003-027	
<input type="checkbox"/> Reg. Agent Service	***122.50 ***122.50	
<input type="checkbox"/> Document Filing		
<input type="checkbox"/> Corporate Kit		
<input type="checkbox"/> Vehicle Search		
<input type="checkbox"/> Driving Record		
<input type="checkbox"/> Document Notileval		
<input type="checkbox"/> UCC 1 or 3 File		
<input type="checkbox"/> UCC 11 Search		
<input type="checkbox"/> UCC 11 Notileval		
<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.	

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 SEAL FRONT OF STATE
 TALLAHASSEE FLORIDA

SUBTOTALS _____

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

97
 APR 28
 RECEIVED

4/28

REQUEST	TAKEN	CONFIRMED	APPROVED
DATE	4-28-97	_____	_____
TIME	935	_____	CK No. _____
BY	CJB	_____	_____

WALK-IN Will Pick Up _____

Please remit invoice number with payment
 TERMS: NET 10 DAYS FROM INVOICE DATE
 1 1/2% per month on Past Due Amount (7)
 Past 30 Days, 18% per Annum.
THANK YOU
 from
 Your Capital Connection

ARTICLES OF INCORPORATION

OF

ACCOUNTING BY NUMBERS, INC.

The undersigned, for the purpose of forming a corporation under Chapter 607, Florida Statutes, does hereby adopts the following Articles of Incorporation:

ARTICLE I - NAME

The name of the corporation is:

ACCOUNTING BY NUMBERS, INC.

ARTICLE II - DURATION

The term of existence of the corporation is perpetual.

ARTICLE III - PURPOSE

The corporation may transact any and all lawful business for which a corporation may be incorporated under the Florida General Corporation Act.

ARTICLE IV - CAPITAL STOCK

The aggregate number of share which the corporation has authority to issue is one hundred (100), all of which shall be common shares with a par value of One Dollars (\$1.00) per share.

ARTICLE V - PREEMPTIVE RIGHTS GRANTED

Each shareholder of any class of stock of this corporation shall be entitled to full preemptive rights to purchase any unissued or treasury shares of the corporation and any securities of the corporation convertible into or carrying a right to subscribe to or acquire any unissued or treasury shares.

ARTICLE VI - REGISTERED OFFICE

The street address of the initial registered office of the corporation is: 25 Old Kings Road North, Suite 6B, Palm Coast, Florida 32137, and the name of the initial registered agent at such address is: Suzanne Giglio.

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TALLAHASSEE FLORIDA

ARTICLE VII - MANAGEMENT

The business of the corporation shall be managed by a Board of Directors consisting of no more than five (5) nor less than two (2). Initially, there shall be one Director whose name and address is as follows:

<u>Name</u>	<u>Address</u>
Suzanne Giglio	25 Old Kings Road North #6B Palm Coast, Florida 32137

ARTICLE VIII - COMMENCEMENT OF EXISTENCE

The corporation shall be deemed to commence its existence upon the filing of these Articles of Incorporation.

ARTICLE IX - DISSOLUTION

In the event of dissolution, the residual assets of the corporation will be turned over to the then shareholders in equal portions.

ARTICLE X - AMENDMENTS

The corporation reserves the right to amend or repeal any provision of these Articles of Incorporation, or any amendments thereto.

ARTICLE IX - INCORPORATOR

The name and address of the Incorporator to these Articles of Incorporation is as follows:

<u>Name</u>	<u>Address</u>
Suzanne Giglio	25 Old Kings Road North #6B Palm Coast, Florida 32137

It is the intent of the incorporator/director that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as a Subchapter S corporation. Such actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

IN WITNESS WHEREOF, I have hereunto subscribed my name this
10th day of April, 1997.

Suzanne Giglio
SUZANNE GIGLIO

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing instrument was acknowledged before me this 10th
day of April, 1997 by SUZANNE GIGLIO, who is personally
~~known to me~~ or who has produced _____ as
identification and who did (did not) take an oath.

Mary L. Burns

Notary Public, State of Florida
My Commission expires:



Mary L. Burns
MY COMMISSION # CC549259 EXPIRES
April 27, 2000
BONDED THRU TROY FAIR INSURANCE, INC.

STATE OF FLORIDA
DEPARTMENT OF STATE

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

The following is submitted in compliance with Chapter 48.901
of the Florida Statutes:

ACCOUNTING BY NUMBERS, INC., a corporation organized (or
organizing) under the laws of the State of Florida, with its
principal office at 25 Old Kings Road North, Suite 6B, in the City
of Palm Coast, County of Flagler, State of Florida, has named
Suzanne Giglio, located at 25 Old Kings Road North, Suite 6B, in
the City of Palm Coast, County of Flagler, State of Florida, as its
agent to accept service of process within this State.

By: Suzanne Giglio
SUZANNE GIGLIO
Incorporator

ACCEPTANCE:

I agree as Registered Agent to accept Service of Process; to
keep the office open during prescribed hours; to post my name (and
any other officers of said corporation authorized to accept Service
of Process at the above Florida designated address) in some
conspicuous place in the office as required by law.

DATED: April 10, 1997

By: Suzanne Giglio
SUZANNE GIGLIO

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TALLAHASSEE, FLORIDA