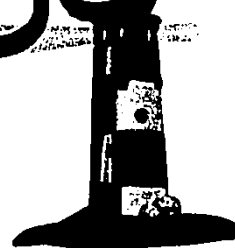




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VICON INTERNATIONAL CONSULTING SERVICES, INC.

1020 N.W. 6th Street, Bldg. H & I
Deerfield Beach, Florida 33442



April 14, 1997

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

400002149274--5
-04/21/97--01116--015
*****70.00 *****70.00

RE: ~~IRS CORP~~

Dear Sir:

Enclosed is an original and one (1) copy of the Articles of Incorporation and a check for filing fee in the amount of \$70.00.

PLEASE RETURN THE STAMPED COPY OF ARTICLES TO:

STEPHEN M. GOODMAN
1020 NW 6TH ST, BLDG H&I
DEERFIELD BEACH, FL 33442

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:35

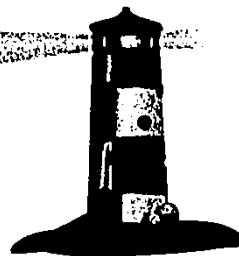
502.
W97-9314
505.
W97-10316

cg 5/12/97



VICON INTERNATIONAL CONSULTING SERVICES, INC.

1020 N.W. 6th Street, Bldg. H & I
Deerfield Beach, Florida 33442



April 28, 1997

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: IRS COLLECTION BUREAU

Dear Sir:

Enclosed is a corrected original and one (1) copy of the Articles of Incorporation.

PLEASE RETURN THE STAMPED COPY OF ARTICLES TO:

**STEPHEN M. GOODMAN
1020 NW 6TH ST, BLDG H&I
DEERFIELD BEACH, FL 33442**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:35



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:35

April 22, 1997

STEPHEN M. GOODMAN
1020 NW 6TH STREET
BUILDING H&I
DEERFIELD BEACH, FL 33442

SUBJECT: IRS CORP
Ref. Number: W97000009314

We have received your document for IRS CORP and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

If you have any questions concerning the filing of your document, please call (904) 487-6973.

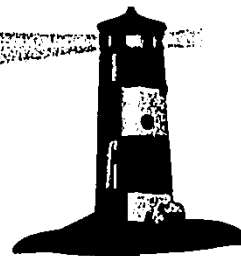
Claretha Golden
Document Specialist

Letter Number: 497A00020642



VICON INTERNATIONAL CONSULTING SERVICES, INC.

1020 N.W. 6th Street, Bldg. H & I
Deerfield Beach, Florida 33442



May 8, 1997

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: IRS BUREAU, INC

Dear Sir:

Enclosed is a corrected original and one (1) copy of the Articles of Incorporation.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:35

PLEASE RETURN THE STAMPED COPY OF ARTICLES TO:

**STEPHEN M. GOODMAN
1020 NW 6TH ST, BLDG H&I
DEERFIELD BEACH, FL 33442**



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:35

May 6, 1997

STEPHEN M. GOODMAN
1020 NW 6TH STREET
BUILDING H&I
DEERFIELD BEACH, FL 33442

SUBJECT: IRS COLLECTION BUREAU
Ref. Number: W97000010316

We have received your document for IRS COLLECTION BUREAU and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The corporate name must contain a suffix that will clearly indicate that it is a corporation. Such suffixes include: CORPORATION, CORP., COMPANY, CO., INC., and INCORPORATED.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6973.

Claretha Golden
Document Specialist

Letter Number: 497A00023691

ARTICLES OF INCORPORATION

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

IRS BUREAU, INC.

ARTICLE II PRINCIPAL OFFICE

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

1650 S. DIXIE HWY
BOCA RATON, FL 33432

ARTICLE III SHARES

The number of shares that this corporation is authorized to have outstanding at any time is:

ONE THOUSAND (1000)

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

1020 NW 6TH ST, BLDG H&I
DEERFIELD BEACH, FL 33442

ARTICLE V OFFICERS AND DIRECTORS

President: Paul Mangione; Sec/treas: Sharlene Hammett
Address: 1650 S. Dixie Hwy, Boca Raton, FL 33432

ARTICLE VI INCORPORATOR

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

STEPHEN M. GOODMAN
1020 NW 6TH ST, BLDG H&I
DEERFIELD BEACH, FL 33442

The undersigned incorporator has executed these articles of incorporation the 8th day of May, 1997.


Stephen M. Goodman

FILED
SECRETARY OF STATE
MAY 12 1997
97 MAY 12 PM 2:35

**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 DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

1. The name of the corporation is: IRS BUREAU, INC.

2. The name and address of the registered agent and office is:

Stephen M. Goodman

(NAME)

1020 NW 6th St, Bldg H&I

(P.O. Box or Mail Drop Box **NOT** ACCEPTABLE)

Deerfield Beach, FL 33442

(CITY/STATE/ZIP)

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:35

Having been named as registered agent and to accept service 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 provisions 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.

Stephen M. Goodman
(SIGNATURE)
Stephen M. Goodman

4/28/97
(DATE)