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LORIE ALTIERI
8630 BRIDLE PATH CT
DAVIE, FL. 33328

Telephone 954 473-0292

MAY 13, 1997

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-05/19/97--01117--001
****122.50 ****122.50

DIVISION OF CORPORATIONS
P.O. BOX 6327
TALLAHASSEE, FL. 32314

DEAR SIRs:

ENCLOSED PLEASE FIND A CHECK IN THE AMOUNT OF \$122.50
FOR

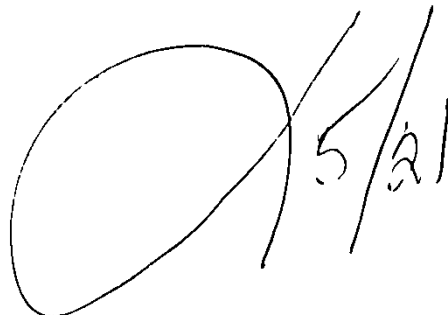
THE FILING FEE OF, ACCURATE INCOME TAX INC.

SHOULD YOU HAVE ANY QUESTIONS PLEASE CONTACT ME AT THE
NUMBER ABOVE.

SINCERELY,


LORIE ALTIERI

97 MAY 19 AM 11:07
FBI



97 MAY 19 AM 11:07
SECRET

17. 20

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8630 BRIDLE PATH CT
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ARTICLE V

INITIAL DIRECTORS

The name and post office address of each member of the first Board of Directors are:

LORIE ALTIERI, PRESIDENT

8630 BRIDLE PATH CT
DAVIE, FL. 33328

The members of the first Board of Directors shall hold office until the first organizational meeting of the Stockholders and Directors of the Corporation.

ARTICLE VI

BOARD OF DIRECTORS

The number of Directors may be altered from time to time be By-laws adopted by the shareholders. However, the Corporation shall have no less than one (1) nor more than Ten (10) Directors at any time.

ARTICLE VII

INCORPORATORS

The name and post office address of each Incorporator executing these Articles of Incorporation is as follows:

Incorporator: _____ Address: _____

LORIE ALTIERI-PRESIDENT/DIR

8630 BRIDLE PATH CT
DAVIE, FL. 33328

ARTICLE VIII

COMMENCEMENT DATE

Corporate existence will commence upon the filing of Articles of Incorporation and shall exist perpetually.

ARTICLE IX

MAILING ADDRESS

The principal address of the Corporation,
ACCURATE INCOME TAX INC. is also the mailing address of
said Corporation:

8630 BRIDLE PATH CT.
DAVIE, FL. 33328

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The UNDERSIGNED Incorporator, for the purposes of forming a
Corporation to do business within the State of Florida, do
make and file these Articles of Incorporation, hereby
declaring and acknowledging that these facts herein stated
are true.

X 
LORIE ALTIERI-PRESIDENT/DIR

STATE OF FLORIDA)

COUNTY OF BROWARD)

BE IT REMEMBERED that on this day before me, a Notary Public
duly authorized in the State and County named above to take
acknowledgements, personally appeared LORIE ALTIERI know to
be the person described as Incorporator in the foregoing
Articles of Incorporation, and they acknowledge before me
that they executed said Articles of Incorporation.

WITNESS my hand and official seal at Hollywood , Broward
County and State of FLORIDA, This THIRTEENTH (13th) day
of MAY, 1997.

 My Commission Expires: 11/29/98
Notary Public
(SEAL)



EDUARDO VALLADARES
COMMISSION # CC423475
EXPIRES NOV 29, 1998

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ATLANTIC BONDING CO., INC.

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

In pursuance of Chapter 48.091, Florida Statutes, the
following is submitted in compliance with said act:

First - That ACCURATE INCOME TAX INC.

describing to organize under the laws of the State of Florida
with its principal office, as indicated in the Articles of
Incorporation at city of DAVIE, County of BROWARD,

State of FLORIDA HAS NAMED LORIE ALTIERI

LOCATED AT 8630 BRIDLE PATH CT.

City of DAVIE

County of BROWARD,

State of Florida ,

as its agent to accept service of process within this State.

(ACKNOWLEDGMENT) (MUST BE SIGNED BY DESIGNATED AGENT)

Having been named to accept service of process for the above
state corporation, at place designated in this certificate, I
hereby accept to act in this capacity, and agree to comply
with the provisions of said Act relative to keeping open said
office.

BY: Lorie Altieri
LORIE ALTIERI AGENT

97 MAY 19 AM 11:07