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FILED

TRANSMITTAL LETTER

97 MAY 30 AM 7:54

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

SUBJECT: GHQ TAX PUBLICATIONS, INC

Enclosed please find an original and one (1) copy of the articles of incorporation for the above corporation and check in the amount of **\$122.50**

FROM: David J. Heck
Name
10157 Brookwood
Address
Jacksonville, Florida 32225
City, State, & Zip
(904) 724-1879
Telephone Number

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****122.50 ****122.50

QN 4-3-97

ARTICLES OF INCORPORATION
OF
GHQ TAX PUBLICATIONS, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

ARTICLE I NAME

The name of the corporation shall be:
GHQ TAX PUBLICATIONS, INC.

ARTICLE II NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:
6001-27 Argyle Forest Blvd.
Suite 221
Jacksonville, Florida 32244

ARTICLE IV CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is: 100 Shares No Par Value

ARTICLE V TERM OF EXISTENCE

This corporation is to exist perpetually

ARTICLE VI INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

David J. Heck
10157 Brookwood Forest
Jacksonville, Florida 32225

ARTICLE VII OFFICERS DIRECTORS

The name(s) and street address(es) of the initial officer(s) and director(s), if any, who shall hold office the first year of the corporation's existence or until their successor(s) is(are) elected, la(are):

President/Director
David J. Heck
10157 Brookwood Forest
Jacksonville, Florida 32225

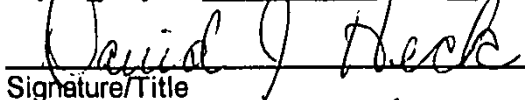
Director
Dennis Griffis
7854 Moss Pointe Trail West
Jacksonville, Florida 32244

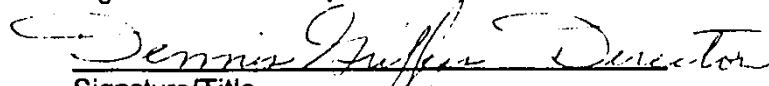
ARTICLE V INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation are:

David J. Heck
10157 Brookwood Forest
Jacksonville, Florida 32225

The undersigned has(have) executed these Articles of Incorporation this
day of May 28, 1997


Signature/Title


Signature/Title

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

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TALLAHASSEE
SECRETARY OF STATE

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:
GHQ TAX PUBLICATIONS, INC.
2. The name and address of the registered agent and office is:

David J. Heck
10157 Brookwood Forest
Jacksonville, Florida 32225

SIGNATURE: _____

David J. Heck
(corporate officer)

TITLE: PRESIDENT

DATE: May 28, 1997

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.

SIGNATURE _____

DATE: May 28, 1997

David J. Heck