POIDCACASTAL BATER

Date: May 27, 1997

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

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Dear Sir or Madam:

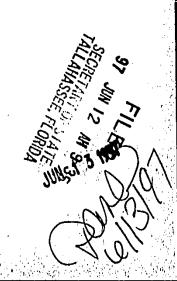
Enclosed please find Articles of Incorporation for FIRST GLOBAL MANAGEMENT CORP. along with a check in the amount of \$ 70.00 for filing fee and designation of registered agent.

We are enclosing a copy of the ARTICLES and respectfully request that you stamp it and return it to us.

Please mail the REGISTRATION LETTER and stamped copy of ARTICLES to:

Michael D. Pasek c/o Tax Centers, Inc. 8800 49th St. N., Suite 409 Pinellas Park, FL 33782

Thank you.





FLORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

June 2, 1997

MICHAEL D. PASEK 8800 49TH ST. NORTH SUITE 409 PINELLAS PARK, FL. 33782

SUBJECT: FIRST GLOBAL MANAGEMENT CORP.

Ref. Number: W97000012767



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.

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) 487-6933.

Dana Calloway
Document Specialist

Letter Number: 897A00029558

SECRETARIAN SECRET

Articles of Incorporation

- 1. The name of the corporation is: FIRST GLOBAL MANAGEMENT OF USA, INC.
- 2. The principal place of business and mailing address of the corporation is: 8800 49TH STREET N., SUITE 409, PINELLAS PARK, FL 33782
- 3. The corporation shall have the authority to issue 1,000 shares of common stock in one class only, each with a par value of \$ 0.10.
- 4. The registered agent of the corporation is MICHAEL D. PASEK and the registered address is: 8800 49TH STREET N., SUITE 409, PINELLAS PARK, FL 33782.
- 5. The initial Board of Directors shall have two members whose names and addresses are as follows:

Beata Zlak, 759 E. 6400 S., Murray, UT 84107 Piotr Kalinowski, 333 Lotus Path, Clearwater, FL 33756

The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.

6. The incorporator of this corporation is Piotr Kalinowski whose address is 333 Lotus Path, Clearwater, FL 33756

Dated 6/06/97

Incorportitor

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 am familiar with and accept the obligations of my position as registered agent.

Dated 6/06/97

REGISTERED AGENT