

CAPITAL CONNECTION, INC.

417 E. Virginia Street, Suite 1 • Tallahassee, Florida 32302
(850) 224-8870 • 1-800-342-8062 • Fax (850) 222-1222

P970000083138

Professional management
and Tax Services, Inc.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

97 SEP 25 PM 1:16

EFFECTIVE DATE
9/24/97

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Art of Inc. File -09/25/97--01056--013

LTD Partnership File ****122.50 ****122.50

Foreign Corp. File _____

L.C. File _____

Fictitious Name File _____

Trade/Service Mark _____

Merger File _____

Art. of Amend. File _____

RA Resignation _____

Dissolution / Withdrawal _____

Annual Report / Reinstatement _____

Cert. Copy _____

Photo Copy _____

Certificate of Good Standing _____

Certificate of Status _____

Certificate of Fictitious Name _____

Corp Record Search _____

Officer Search _____

Fictitious Search _____

Fictitious Owner Search _____

Vehicle Search _____

Driving Record _____

UCC 1 or 3 File _____

UCC 11 Search _____

UCC 11 Retrieval _____

Courier _____

97 SEP 25 AM 10:52
DIVISION OF CORPORATIONS

Signature _____

Requested by: Cher

Name

Date 9/25

Time 10/15

Walk-In _____

Will Pick Up _____

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9-25-97

FILED
CLERK OF STATE
RECORDS & CORPORATIONS

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ARTICLES OF INCORPORATION
OF
PROFESSIONAL BUSINESS MANAGEMENT AND TAX SERVICES, INC.

The undersigned, for the purpose of forming a Professional Service Corporation does hereby adopt the following articles of incorporation:

ARTICLE I

EFFECTIVE DATE

09/24/97

The name of this Corporation is: PROFESSIONAL BUSINESS
MANAGEMENT AND TAX SERVICES, INC..

ARTICLE II

NATURE OF BUSINESS: The general nature of the business to be transacted by this corporation is:

Section 1: To engage in the practice of professional management and tax services.

Section 2: To carry on such other business or activities as may be necessary, convenient or desirable to accomplish the above purposes, and to do all other things incidental thereto which are not prohibited by law or by these Articles of Incorporation.

ARTICLE III

CAPITAL STRUCTURE:

The aggregate number of shares which the corporation is authorized to issue is 100 shares. The shares will be of a single class, and shall have a par value of \$1.00 per share.

ARTICLE IV

TERMS OF EXISTENCE: This corporation is to exist perpetually. Corporate existence shall begin September 24, 1997.

ARTICLE V

INITIAL REGISTERED OFFICE AND AGENT: The street address of the initial registered office of this Corporation in the State of Florida is 4547 Satinleaf Lane, Sarasota, FL 34241-9240, and the name of its initial registered agent is JOSEPH JAMES CASTELLANO.

ARTICLE VI

OFFICERS: The names and addresses of the initial officers are:

President: JOSEPH JAMES CASTELLANO, 4547 Satinleaf Lane,
Sarasota, FL 34241-9240.

Secretary: JOSEPH JAMES CASTELLANO, 4547 Satinleaf Lane,
Sarasota, FL 34241-9240.

Treasurer: JOSEPH JAMES CASTELLANO, 4547 Satinleaf Lane,
Sarasota, FL 34241-9240.

ARTICLE VII

INITIAL STOCKHOLDERS: The business of this corporation shall be managed by its shareholders rather than a Board of Directors. In the management of the business of the corporation the act of a majority of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, shall be the act of the corporation. The names and residence addresses of the shareholders of the corporation are:

JOSEPH JAMES CASTELLANO, 4547 Satinleaf Lane, Sarasota, FL 34241-9240.

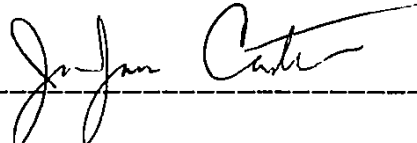
ARTICLE VIII

INDEMINIFICATION BY CORPORATION: The corporation shall have the right to indemnify and hold harmless any officer, employee or agent of the corporation from any liability, claim, or demand arising out of or in connection with that corporate capacity, and to purchase and maintain liability insurance therefor, pursuant to the terms and conditions of the Florida General Corporation Act, as amended, unless prohibited or restricted.

ARTICLE IX

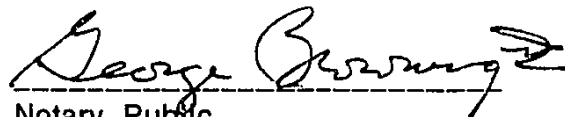
SUBSCRIBER: The name and address of the subscriber to these Articles of Incorporation is: JOSEPH JAMES CASTELLANO, 4547 Satinleaf Lane, Sarasota, FL 34241-9240.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24th
day of September, 1997.

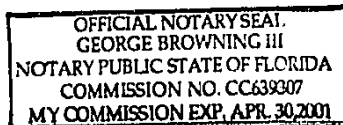

JOSEPH JAMES CASTELLANO

STATE OF FLORIDA
COUNTY OF SARASOTA

Acknowledged before me this 24th day of September, 1997 by
JOSEPH JAMES CASTELLANO who is personally known to me and who did
not take an oath.


Notary Public

My Commission Expires:



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 621, Florida Statutes, the following is
submitted, in compliance with said Act:

FIRST--That PROFESSIONAL BUSINESS MANAGEMENT AND TAX
SERVICES, INC., desiring to organize under the laws of the State of Florida
with its principal office at 4547 Satinleaf Lane, Sarasota, FL 34241-
9240, has named JOSEPH JAMES CASTELLANO, as its Registered Agent to
accept service of process within this state.

OFFICERS:

President: JOSEPH JAMES CASTELLANO, 4547 Satinleaf Lane,
Sarasota, FL 34241-9240.

Secretary: JOSEPH JAMES CASTELLANO, 4547 Satinleaf Lane,
Sarasota, FL 34241-9240.

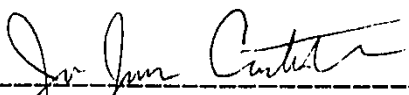
Treasurer: JOSEPH JAMES CASTELLANO, 4547 Satinleaf Lane,
Sarasota, FL 34241-9240.

DIRECTORS:

The business of this corporation shall be managed by its
Shareholders rather than a Board of Directors.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above-stated
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.



JOSEPH JAMES CASTELLANO

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