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JAY E. KAUFFMAN

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August 26, 1997

Corporate Records Bureau
Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, FL 32301

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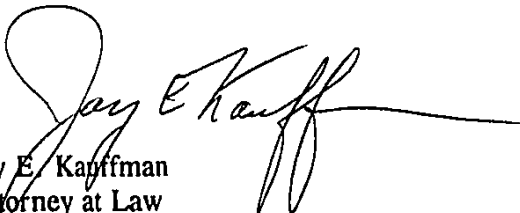
Reference: HELP DESK NEWS, INC.

Enclosed are the Articles of Incorporation for the above referenced corporation and our check in the amount of \$122.50 to cover the following:

State Charter Fee	\$ 35.00
Certified Copy Fee	52.50
Registered Agent Fee	35.00

We would appreciate your filing the Articles, certifying them to us as the Articles of Incorporation and returning them to us.

Sincerely,


Jay E. Kauffman
Attorney at Law

FILED
97 OCT -1 AM 10:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TM-10/2/97

ARTICLES OF INCORPORATION
OF
HELP DESK NEWS, INC.

FILED
97 OCT -1 AM 10:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator hereby forms a corporation
under Chapter 607 of the laws of the State of Florida.

ARTICLE I - NAME

The name of the corporation shall be: HELP DESK NEWS, INC.
The address of the principal office of this corporation shall be
2727 ULMERTON ROAD, SUITE 300, CLEARWATER, FLORIDA 33762,
and the mailing address of the corporation shall be the same.

ARTICLE II - NATURE OF BUSINESS

This corporation may engage or transact in 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 - CAPITAL STOCK

The maximum number of shares that this corporation is
authorized to have outstanding at any one time is 7,500 shares of
common stock having a par value of \$1.00 per share.

ARTICLE IV - REGISTERED AGENT

The street address of the initial registered office of the
corporation shall be 2727 ULMERTON ROAD, SUITE 300, CLEARWATER,
FLORIDA 33762, and the name of the initial registered
agent of the corporation at that address is John Statham.

ARTICLE V - TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI - DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation.

This corporation shall have one Director, initially. The name and address of the initial member of the Board of Directors is:

John Statham	2727 ULMERTON ROAD, SUITE 300, CLEARWATER, FLORIDA 33762
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ARTICLE VII - OFFICERS

The names and addresses of the initial officers of the corporation who shall hold offices for the first year of the corporation, or until their successors are elected or appointed are: President - John Statham

2727 ULMERTON ROAD, SUITE 300,
CLEARWATER, FLORIDA 33762

Treasurer - John Statham

2727 ULMERTON ROAD, SUITE 300,
CLEARWATER, FLORIDA 33762

Secretary - John Statham

2727 ULMERTON ROAD, SUITE 300,
CLEARWATER, FLORIDA 33762

ARTICLE VIII - PREEMPTIVE RIGHTS

The corporation elects to have preemptive rights.

ARTICLE IX - SPECIAL PROVISIONS

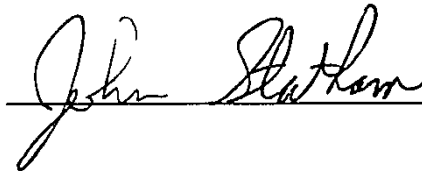
It is the intent of the Incorporator that the corporation will qualify under section 1244 of the Internal Revenue Code. It is also the intent of the corporation that it shall take all actions necessary to obtain and maintain its status as an S corporation.

ARTICLE X - INCORPORATOR

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

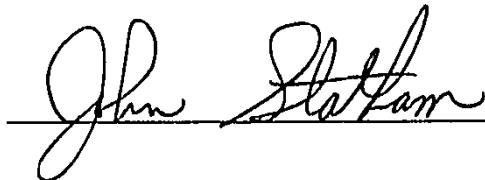
John Statham 2727 ULMERTON ROAD, SUITE 300,
CLEARWATER, FLORIDA 33762

IN WITNESS HEREOF, the undersigned has set his hand and seal on August 26, 1997.



ACCEPTANCE OF REGISTERED AGENT DESIGNATION IN
ARTICLES OF INCORPORATION

John Statham, who maintains an office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above Articles of Incorporation, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505 of the Florida Statutes.



SECRETARY OF STATE
TALLAHASSEE, FLORIDA

97 OCT - 1 AM 10:16

FILED