

**TAX
SPECIALISTS,
INC.**

Telephone
(813) 849-2398

P97000085477

Robert Zolezzi
President

September 29, 1997

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

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-10/01/97--01048--016
*****70.00 *****70.00

Domestic Charter Filing Section

Dear Sir:

Enclosed are the Articles of Incorporation for THE SEPHIRA GROUP INC. and check #377 dated September 29, 1997 amount \$70.00 for filing fees.

If there are any questions we can be reached by mail or phone at the numbers on our letterhead.

Lorraine Zolezzi

Lorraine Zolezzi
Secretary

1
Enclosures

FILED
97 OCT -1 AM 9:39
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**TAX SPECIALISTS, INC.
8740 WOODCREST DRIVE
PORT RICHEY, FL 34668**

~~8710 Embassy Blvd. - Suite 201 - Port Richey, Florida 34668~~

FILED

97 OCT -1 AM 9:40

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

THE SEPHIRA GROUP INC.

The undersigned subscriber to these Articles of Incorporation, natural person competent to contract, do hereby form a corporation for profit under the laws of the State of Florida.

ARTICLE I

NAME

The name of this corporation is THE SEPHIRA GROUP INC.

ARTICLE II

COMMENCEMENT OF CORPORATE EXISTENCE

The corporation's existence shall commence with filing this to the Secretary of State and acknowledgement of these Articles of Incorporation, and is to exist perpetually.

ARTICLE III

BUSINESS AND POWERS

A. The general nature of the business or businesses to be transacted by the corporation is:

(1) to own and operate a business for computer software programming and all business relative to same;

(2) to engage in any activity or business permitted under the laws of the United States and the State of Florida; and

B. The corporation shall have power to do everything necessary, proper, advisable or convenient for the accomplishment of the purposes set forth, and to do all other things incidental to or connected with, which are not prohibited by statute or by these Articles of Incorporation.

ARTICLE IV

AUTHORIZED SHARES

The maximum number of shares of each stock authorized to be issued by the corporation is 1,000 shares of capital stock, all of which shares shall be common shares of the par value of \$1.00 per share and each of which shall have the same rights and privileges.

Each of the common shares shall entitle the holder thereof to one vote at any shareholders meeting and otherwise to participate in all such meeting and in the assets of the corporation.

ARTICLE V

PREEMPTIVE RIGHT

The shareholders shall have preemptive rights to acquire unissued or treasury shares of the corporation or securities of the corporation convertible into a right to subscribe to or acquire such shares of the corporation.

ARTICLE VI

OWNERSHIP

The name and address of the subscriber to these Articles and the number of shares are:

Brian L. Thompson
502 N 22nd St.
Tampa, FL 33605

Percent of Shares

(100%)

ARTICLE VII

INITIAL REGISTERED OFFICE

The street address of the initial registered office of the corporation is 502 N 22nd St., Tampa, Florida 33605, and the name of the initial registered agent at that address is Brian L. Thompson. The principal address of the corporation and registered office are the same.

ARTICLE VIII

BOARD OF DIRECTORS

A. Initial Board of Directors. The name and address of the initial board of director of this corporation is:

Brian L. Thompson
502 N 22nd St.
Tampa, FL 33605

B. Number and Term. The Board of Directors shall be composed of no less than one (1) member who shall be elected at the annual meeting of shareholders to be held at the time and place prescribed in the By-laws. Directors need not be shareholders of the corporation. They shall hold office after their election for a period of one year or until their successors are duly elected and qualified.

C. Powers and Duties. Included among the powers and duties of the Board are the following:

- (1) electing the officers of the Corporation;
- (2) exercising complete charge of the business of the corporation, including electing committees of the board and delegating to them, as well as to the officers of the corporation, such powers in the conduct of the corporation's business as may be deemed advisable;
- (3) determining the compensation of the officers, including those who may be directors as well.

ARTICLE IX

OFFICERS

A. Officers of the corporation shall consist of a President, Secretary and Treasurer, as well as such other officers as the board of directors may deem advisable.

B. Officers need not be shareholders of the corporation.

C. All officers shall have rank, tenure of office, powers, and duties as may be prescribed by the By-laws or the directors by appropriate resolution.

D. The name and office of the first officers is:

Brian L. Thompson
502 N 22nd St.
Tampa, FL 33605

President, Secretary and
Treasurer

ARTICLE X

MISCELLANEOUS

The corporation may have other offices, agencies and branches at such places either within or without the State of Florida as may be determined by the board of directors.

IN WITNESS THEREOF, I have set my hand and seal this 29th day of September, 1997.

 (SEAL)
Brian L. Thompson

STATE OF FLORIDA

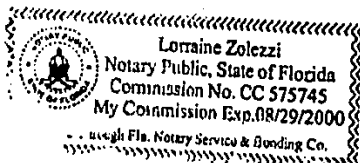
COUNTY OF PASCO

I HEREBY CERTIFY that before me, the undersigned authority, this day personally appeared Brian L. Thompson, to me known and known to me to be the person described in and who signed the foregoing Articles of Incorporation, and who acknowledged before me that he executed the same freely and voluntarily for the uses and purposes herein expressed.

WITNESS my hand and official seal at Port Richey, Florida, this 29th day of September, 1997.

Lorraine Zolezzi
NOTARY PUBLIC
State of Florida at Large

My commission expires:



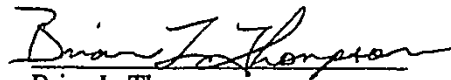
FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE OF DESIGNATION AS REGISTERED AGENT

The undersigned, having been designated as Registered Agent of THE SEPHIRA GROUP INC. in its Articles of Incorporation, hereby accepts such designation and agrees to comply with the provisions of F.S. #48.091, relative to keeping the corporation's registered office open.



Brian L. Thompson
Registered Agent