

10-28-1997 1:24PM

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TALLAHASSEE, FLORIDA

TO: DIVISION OF CORPORATIONS
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FROM: DACEY & ASSOCIATES, P.A.
110232002057

ACCT#:

CONTACT: JUDITH DACEY

PHONE: (904)260-0483

FAX #:

(904)260-0348

NAME: JEFFREY M. JACOBS, CPA, P.A.
AUDIT NUMBER.....H9700001777A
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ARTICLES OF INCORPORATION
OF
JEFFREY M. JACOBS, CPA, P.A.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, acting as the incorporator of a corporation under the Florida General Corporation Act, adopted the following Articles of Incorporation for such corporation:

ARTICLE I

NAME/PRINCIPAL OFFICE/MAILING ADDRESS:

The name of the corporation is:

Jeffrey M. Jacobs, CPA, P.A.

Start Date: October 22, 1997

The principal office and mailing address is:

4308 Phillips Place

Jacksonville, FL 32207

ARTICLE II

REGISTERED OFFICE AND REGISTERED AGENT:

The street address of the initial registered office is:

4308 Phillips Place

Jacksonville, FL 32207

and the name of the initial registered agent is:

Jeffrey M. Jacobs, CPA, P.A.

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ARTICLES OF INCORPORATION

OF

JEFFREY M. JACOBS, CPA, P.A.

ARTICLE III

DURATION:

The Corporation shall have perpetual existence.

ARTICLE IV

PURPOSE:

The purpose of the Corporation is to engage in any lawful act or activity for which professional service corporations providing accounting services may be now or hereafter organized under the laws of the State of Florida.

ARTICLE V

CAPITAL STOCK:

The corporation is authorized to issue only one class of stock. The total number of shares authorized shall be 1000 with a par value of one dollar.

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ARTICLES OF INCORPORATION
OF
JEFFREY M. JACOBS, CPA, P.A.

ARTICLE VI

BOARD OF DIRECTORS:

The initial board of directors shall consist of one member. His name and mailing address, as well as, the position he holds are as follows:

Name: Jeffrey M. Jacobs
Chairperson
Address: 4308 Phillips Place
Jacksonville, FL 32207

OFFICERS:

The initial officers of the corporation shall consist of one person. His name and mailing address, as well as, the positions he holds are as follows:

Name: Jeffrey M. Jacobs
President, Secretary, Treasurer
Address: 4308 Phillips Place
Jacksonville, FL 32207

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ARTICLES OF INCORPORATION
OF

JEFFREY M. JACOBS, CPA, P.A.

ARTICLES VII

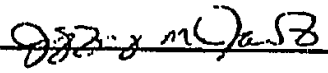
INCORPORATOR:

The name and address of the incorporator is:

Name: Jeffrey M. Jacobs

Address: 4308 Phillips Place
Jacksonville, FL 32207

The undersigned being the sole incorporator above named signs and acknowledges these Articles of Incorporation at Jacksonville, Florida on the twenty-fourth day of October, 1997.


Incorporator (Signature)

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ARTICLES OF INCORPORATION
OF

JEFFREY M. JACOBS, CPA, P.A.

STATE OF FLORIDA
COUNTY OF DUVAL

Before me, the undersigned authority, personally appeared
Jeffrey M. Jacobs.

Who is to me well known to be the person described in and who
subscribed the above Articles of Incorporation, and he did freely and
voluntarily acknowledge before me according to law that he made and
subscribed the same for the uses and purposes therein mentioned and set
forth.

IN WITNESS WHEREOF, I have hereunto set my hand and my official
seal, at Jacksonville in said County and State this 24th day of October,
1997.


Notary Public

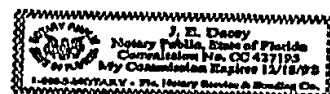
STATE OF FLORIDA

Personally Known

or

Produced Identification

Type of ID produced: _____



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TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION OF

JEFFREY M. JACOBS, CPA, P.A.

ACCEPTANCE OF REGISTERED AGENT APPOINTMENT BY INCORPORATOR AS SET FORTH IN ARTICLE II

First - That Jeffrey M. Jacobs, CPA, P.A., desiring to organize or qualify under the laws of the State of Florida, with its principal place of business in the city of Jacksonville, state of Florida, has named Jeffrey M. Jacobs, located at 4308 Phillips Place, in the city of Jacksonville, state of Florida, 32207, as its agent to accept service of process within Florida.

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provision of all statutes relative to the proper and complete performance of my duties.

Signature Jeffrey M. Jacobs

(Registered Agent)

(Incorporator & Corporate Officer)

Date October 24, 1997

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