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6 October, 1997

Division of Corporations
New Filing Section
P.O. Box 6327
Tallahassee, FL 32314

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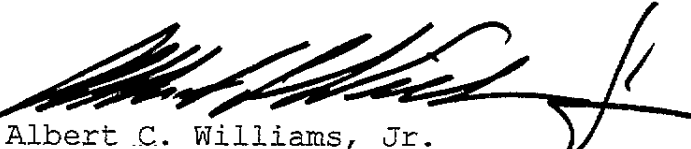
Re: K L MANAGEMENT, INC.

Dear Reader:

Enclosed please find Articles of Incorporation for the above named corporation. You are requested to record these articles and forward confirming letter with certificate number to the address above.

I enclose a check in the amount of \$70.00.

Sincerely,


Albert C. Williams, Jr.

ACW Jr/cw

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TALLAHASSEE, FLORIDA

NOV 17 1997



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

October 21, 1997

ALBERT C WILLIAMS ESQUIRE
P O BOX 24745
TAMPA, FL 33623

SUBJECT: K & L MANAGEMENT, INC.
Ref. Number: W97000023163

We have received your document for K & L MANAGEMENT, INC. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

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 a name is not acceptable. Please select a new name and make the correction in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

Please return the original and one copy of 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 (850) 487-6904.

Freida Chesser
Corporate Specialist

Letter Number: 497A00049708

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ARTICLES OF INCORPORATION
OF

K. C. & L. L. MANAGEMENT, INC.

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

ARTICLE I NAME

The name of the corporation shall be:

K. C. & L. L. MANAGEMENT, INC.

The address of the principal office of this corporation
shall be 6301 Memorial Highway, Suite #102, Tampa, Fl.
33615, 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
lawfull activities or business permitted under the laws of
the United States of America, the State of Florida, or any
other state, country, territory or nation.

ARTICLE III CAPITAL STOCK

The maximum number of shares of common stock that this
corporation is initially authorized to have outstanding at
any one time is one thousand (1,000) shares at a par value
of ten-cents (\$.10) U.S.

ARTICLE IV REGISTERED AGENT

The Registered Agent for this corporation shall be
KEITH LUTZ, and the street address of the Registered Office

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CLERK OF SUPERIOR COURT

of this corporation shall be 6301 Memorial Highway, Suite #102, Tampa, Fl. 33615.

ARTICLE V TERM OF EXISTANCE

This corporation is to exist perpetually.

ARTICLE VI DIRECTORS

This corporation shall initially have no directors. All duties associated with directors shall be performed by shareholders.

ARTICLE VII SHAREHOLDERS

The initial shareholders of this corporation shall be as follows: to be subscribed at organizational meeting. Any number of shares of stock may remain in the treasury of the corporation as authorized unissued up to a maximum of nine hundred ninety nine (999).

ARTICLE VIII OFFICERS

The names and addresses of the initial officers of this corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed, are:

KEITH LUTZ	President	6301 Memorial Highway Suite #102 Tampa, Fl. 33615
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ARTICLE IX PRE-EMPTIVE RIGHTS

This corporation elects to have pre-emptive rights.

ARTICLE X SPECIAL PROVISION

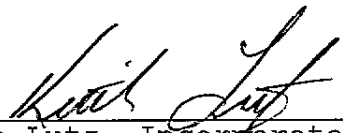
It is the intent of the incorporator that this corporation will qualify under the provisions of Section 1244 of the Internal Revenue Code.

ARTICLE XI INCORPORATOR

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

KEITH LUTZ
6301 Memorial Highway
Suite #102
Tampa, Fl. 33615

IN WITNESS WHEREOF, the undersigned incorporator has hereunto set his hand and seal this 13th day of November 1997.



Keith Lutz, Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

Keith Lutz, having a business office identical with the registered office of the incorporator and registered agent identified above, and having been designated as the Registered Agent in the foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505 of the Statutes of the State of Florida.



Keith Lutz, Registered Agent

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