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FLORIDA DIVISION OF CORPORATIONS

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TO: DIVISION OF CORPORATIONS
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FAX #:

FROM: AL CLARK
072100000173

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CONTACT: AL CLARK
PHONE: (813)393-1766
(813)528-7222

FAX #:

NAME: SUNCOAST FINANCIAL SERVICES OF NORTH AMERICA ~~INC.~~
AUDIT NUMBER.....H97000019216
DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.
CERT. OF STATUS..0 PAGES..... 3 (4)
CERT. COPIES.....0 DEL.METHOD.. FAX
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TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION

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The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

SEMINOLE COUNTY, FLORIDA
TALLAHASSEE, FLORIDA**ARTICLE I NAME**

The name of the corporation shall be

SUNCOAST FINANCIAL SERVICES OF NORTH AMERICA INC.**ARTICLE II PRINCIPAL OFFICE**

The principal place of business and mailing address of this corporation shall be:

5801 ULMERTON ROAD
SUITE 200
CLEARWATER FL 33760

ARTICLE III SHARES

The number(s) of shares of stock that this corporation is authorized to have outstanding at any one time is:

1000 SHARES
NO PAR

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESSThe name and address of the initial registered agent is:
prepared by:

Name: JOHN MILLER
Address: 5801 ULMERTON RD.
SUITE 200
CLEARWATER FL 33760
PHONE 813-533-0311

Accounting & Tax Help, INC.
8668 PARK BLVD Suite A
SEMINOLE, Florida 33777

H970000 19216-5

H970000 19216-5

ARTICLE V INCORPORATOR(S)

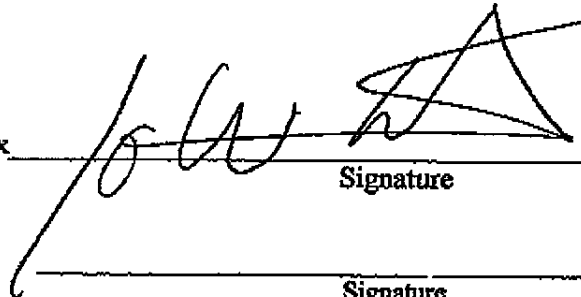
See instructions for officers/directors

The name(s) and street address(es) of the incorporator(s) to these Articles of
Incorporation is(are):JOHN MILLER
5801 ULMERTON RD.
SUITE 200
CLEARWATER FL 33760

The undersigned incorporator(s) has (have) executed these Articles of Incorporation this

18 day of November, 19 97.

(An additional article must be added if an effective date is requested.)

x  _____
Signature

Signature

Signature

Notarization is not required**NOTE:** Affixing an officer title after a signature of an incorporator does not constitute
the designation of officers.

H970000 19216-5

H970000 19216-5

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 OR 617.0501, FLORIDA STATUTES,
THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF
FLORIDA SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED
REGISTERED AGENT, IN THE STATE OF FLORIDA

1. The name of the corporation is: SUNCOAST FINANCIAL SERVICES
OF NORTH AMERICA INC.

2. The name and address of the registered agent and office is:

Accounting & Tax Help, INC.
(Name)

SCORATIX DRIVE, Suite A
(P.O. Box not acceptable)

SEMINOLE, Florida 33777
(City/State/Zip)

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Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties and I am familiar with and accept the obligations of my position as registered agent.

[Signature]
(Signature)

11-18-97

DIVISION OF CORPORATIONS, P.O. BOX 6327, TALLAHASSEE, FL

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