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LYNDA SEXTON SANDERS, C.P.A.

P.O. BOX 2220
ST. AUGUSTINE, FL 32085-2220
824-2276 FAX 825-0187

100002380131--8
-12/23/97--01029--007
****122.50 ****122.50

December 18, 1997

Department of Corporation
P.O. Box 6327
Tallahassee, FL 32314

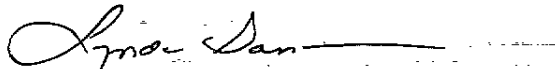
EFFECTIVE DATE
1-1-98

Gentlemen:

Enclosed are the Articles of Incorporation for Lynda Sexton Sanders, CPA, PA and a check for \$122.50 payable to the Secretary of State.

Thank you.

Sincerely,


Lynda S. Sanders

FILED
97 DEC 23 AM 10:22
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

mm
12-20-97

**ARTICLE OF INCORPORATION OF
LYNDA SEXTON SANDERS, CPA, PA**

That the undersigned, Lynda Sexton Sanders, who is licensed to practice the profession of accounting in the State of Florida, after proper organization with intentions of forming a professional corporation in accordance with the Florida Professional Service Incorporation Act, hereby adopts the following Articles of Incorporation for such corporation:

FILED
97 DEC 23 AM 10:22
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

EFFECTIVE DATE
1-1-98

FIRST: The name of the corporation is Lynda Sexton Sanders, CPA, PA.

SECOND: The purpose of the corporation is:

1. To engage in the practice of certified public accounting as a professional corporation and carry on services incident thereto. The practice of public accounting is the sole and exclusive service rendered by this corporation.

2. To own property, enter into contracts, and to carry on any business necessary or incidental to the accomplishment or furtherance of the purposes or objects of this corporation.

THIRD: The total number of shares of capital stock which the corporation shall be authorized to issue is fifty (50) shares of a single class of common stock without par value.

FOURTH: The amount of capital with which the corporation will begin to practice the professional of public accounting is not less than six hundred dollars (\$600.00).

FIFTH: The corporation shall have a perpetual existence.

SIXTH: The address of the corporation's principle office is 1945 State Road 16, St. Augustine, Florida 32095.

SEVENTH: The number of Board of Directors shall be a minimum of one (1). The number may be increased in accordance with corporate by-laws by the shareholders at any time and from time-to-time.

EIGHTH: The name and address of the initial director and officer is

Lynda Sexton Sanders, President
1945 State Road 16
St. Augustine, FL 32095

NINTH: The name and address of the person signing these Articles of Incorporation as a subscriber, and the number of shares of stock the subscriber agrees to take is

Lynda Sexton Sanders
1945 State Road 16
St. Augustine, FL 32095
Fifty (50) shares, Value \$600
Florida Certified Public Accounting License 12045

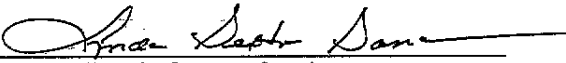
TENTH: The name of the registered resident agent empowered to receive service of process and corporate notice of any nature shall be Lynda Sexton Sanders, with a registered address of 1945 State Road 16, St. Augustine, FL 32095.

ELEVENTH: The date of commencement of corporate existence is the 1st day of January 1998, the date of subscription and acknowledgment as authorized by Florida Statute 607.167(1).

TWELFTH: The Corporation shall have all rights and powers, now or hereafter conferred on professional corporation by the laws of the State of Florida. Further, that the Corporation shall have such restrictions and limitations as are imposed by Florida law, including the following:

1. THAT the Corporation may not issue any stock to anyone other than an individual duly licensed to practice public accounting. That any shareholder of this Corporation shall not enter into any agreement vesting another individual with the authority to exercise voting power of any or all shareholder's stock.
2. THAT no shareholder may sell or transfer his shares to another individual unless such other individual is eligible by law to be a shareholder of this corporation.
3. THAT if any officer, shareholder, agent or employee of this corporation becomes legally disqualified to render public accounting services within this state or accepts employment that, pursuant to existing law, places restrictions or limitation upon his continued rendering of accounting services, he shall sever all employment with, and financial interest in, this Corporation. However, this restriction is not to be interpreted to include in the term "employee", clerks, secretaries, bookkeepers, technicians, and other assistants customarily utilized within the public accounting industry.

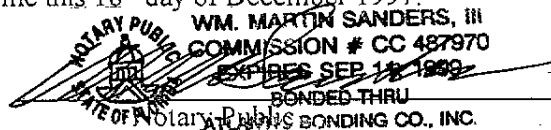
IN TESTIMONY WHEREOF, the undersigned has set her hand and affixed his seal, this 18th day of December 1997.


Lynda Sexton Sanders

STATE OF FLORIDA
COUNTY OF ST JOHNS

I hereby certify that on this day personally appeared before me, an officer authorized to administer oaths and take acknowledgments, LYNDIA SEXTON SANDERS, and she acknowledged before me that she subscribed to the above and foregoing Articles of Incorporation freely and voluntarily for the purpose therein expressed.

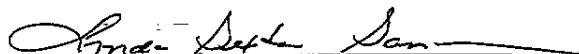
SWORN AND SUBSCRIBED before me this 18th day of December 1997.



Identification Provided: To me personally known

ACCEPTANCE OF REGISTERED AGENT:

I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.


Lynda Sexton Sanders