

ARTHUR L. BURKE
CERTIFIED PUBLIC ACCOUNTANT
400 NORTH 14TH STREET
LEESBURG, FLORIDA 34748

TELEPHONE (904) 787-3798 x

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
352-787-3798
352-787-3798

P98000002051

January 5, 1998
Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

Subject: Corporate Charter for Arthur L. Burke
CPA - PA

Inasmuch as this is an incorporation of an individual name, I did not deem it necessary to reserve a name. If this is not in order, let me know immediately, please, and further steps can then be taken to correct any deficiency.

Check for seventy (70) dollars for costs is a-tached.

Thank you for your courtesy and promptness.

Arthur L. Burke
Arthur L. Burke CPA

PS: Do I have to go thru the FICTITIOUS NAME for this:

Encl:..

Corporate Application
Check for \$70.00

600002392316--6
-01/07/98--01042--003
*****70.00 *****70.00

RF
1-8-98

ARTICLES OF INCORPORATION
OF
ARTHUR L. BURKE, P. A.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

The undersigned, licensed to practice accounting in the State of Florida, acting as incorporator of a professional corporation under the Florida Professional Service Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I. NAME

The name of this corporation is ARTHUR L. BURKE, P.A.

ARTICLE II. DURATION

This corporation shall begin its existence when filed. The period of duration is perpetual.

ARTICLE III. PURPOSE

This corporation is organized for the following purposes:

- a. To engage in the practice of certified public accounting as a professional corporation and to carry on services incident thereto. The practice of certified public accounting is the sole and exclusive professional service to be rendered by this corporation.
- b. To own property, enter into contracts, and to carry on any business necessary or incidental to the accomplishment or furtherance of the purposes and or objects of this corporation.
- c. To invest in real estate, mortgages, stocks, bonds, or any other type of investments as permitted under the laws of the United States or America and the State of Florida.
- d. The professional services of this corporation shall be carried out only through officers, employees, and agents, each of whom has been licensed and is duly authorized to practice accounting in the State of Florida.

ARTICLE IV. CAPITAL STOCK

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

Seven thousand five hundred (7,500) shares of common stock all of one class, having nominal value of ONE DOLLAR (\$1.00) per share.

98 JAN -7 PM 3:29

ARTICLE V. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 400-402 N. 14th Street, Leesburg, Florida, 34748-4826 and the name of the initial registered agent is ARTHUR L. BURKE.

ARTICLE VI . INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of one (1) individual licensed to practice accounting in the State of Florida. The name and address of the sole member of the Board of Directors is:

NAME	ADDRESS
ARTHUR L. BURKE	400-402 N 14TH STREET LEESBURG, FL 34748-4826

The initial Director shall hold office until his successor is elected and qualifies as provided by the By-Laws.

ARTICLE VII. INCORPORATOR

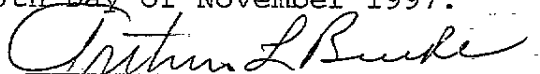
The name and address of the person signing these Articles of Incorporation is:

NAME	ADDRESS
ARTHUR L. BURKE	400-402 N 14TH STREET LEESBURG, FL 34748-4826


ARTICLE VIII. AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 10th Day of November 1997.

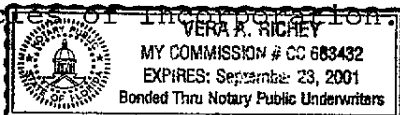

ARTHUR L. BURKE, Subscriber

ACCEPTANCE BY REGISTERED AGENT:


ARTHUR L. BURKE

STATE OF FLORIDA
COUNTY OF LAKE

he foregoing instrument was acknowledged before me this 10th day of November 1997, by ARTHUR L. BURKE, surscriber to these Articles of Incorporation.




NOTARY PUBLIC