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Soom Accounting + Tax Service

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AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A. Officer/Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
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REGISTRATION/QUALIFICATION	
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FILED
98 MAR 19 PM 4:44
RECEIVED
98 MAR 19 PM 4:15
DIVISION OF CORPORATION
TALLAHASSEE, FLORIDA
SECRETARY OF STATE

ARTICLES OF INCORPORATION

OF

SOOM ACCOUNTING & TAX SERVICE, INC.

FILED
98 MAR 19 PM 4:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

These Articles of Incorporation are executed by the undersigned for the purpose of forming a corporation pursuant to the Florida General Corporation Act, as particularly set forth in Chapter 607 of the Florida Statutes.

ARTICLE I. NAME.

The name of this corporation shall be named and known as
SOOM ACCOUNTING & TAX SERVICE, INC.

ARTICLE II. DURATION.

The corporation shall commence upon the filing of these Articles and shall have perpetual existence thereafter.

ARTICLE III. PURPOSE.

The purpose for which the corporation is organized is the transaction of any and all lawful business for which a corporation may be incorporated under the Florida General Corporation Act, as the same may from time to time be amended.

ARTICLE IV. CAPITAL STRUCTURE.

The aggregate number of shares of capital stock which this corporation shall have authority to issue shall be ten thousand (10,000) shares of common stock, all of the same class and each having a par value of One Dollar (\$1.00).

ARTICLE V. INITIAL REGISTERED AGENT & OFFICE.

The names of the initial registered agents of the corporation at its initial registered office, and the street address and the mailing address of its initial principal office, is as follows:

<u>NAME</u>	<u>ADDRESS</u>
PETER W. SOOM	2277 CRYSTAL DRIVE FT MYERS, FL. 33907

ARTICLE VI. DIRECTORS.

The business and the affairs of this corporation shall be managed by a Board of Directors, which shall be elected by the shareholders and serve as provided in the Bylaws. The number of the members of the Board of Directors may either be increased or decreased from time to time by the Bylaws, but shall never be less than two (2). The corporation shall have two (2) Directors initially, and the name and address of the initial Directors are as follows:

PETER W. SOOM	2277 CRYSTAL DRIVE FT MYERS, FL. 33907
CAROL L. DORAN	315 LEROY AVE LEHIGH ACRES, FL. 33936

ARTICLE VII. PREEMPTIVE RIGHTS.

Each shareholder, upon issuance by the corporation of authorized but unissued shares of stock of the corporation (other than the original issue of shares of stock to subscribers) or upon the issuance by the corporation of treasury stock, shall have the right to purchase a pro-rata share thereof, as nearly as may be done without issuance of fractional shares, at the price at which it is issued to others.

ARTICLE VIII. BYLAWS.

The power to adopt, alter, amend or repeal bylaws shall be vested in both the Board of Directors and the shareholders. Bylaws adopted, altered, amended or repealed, by the shareholders of the corporation may not be repealed, altered, amended or re-adopted by the Board of Directors if the shareholders so provide.

ARTICLE IX. INCORPORATORS.

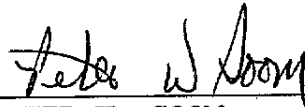
The names and the address of the person(s) signing these Articles of Incorporation are as follows:

PETER W. SOOM

2277 CRYSTAL DRIVE
FT MYERS, FL. 33907

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

IN WITNESS WHEREOF, the person(s) executing these Articles of Incorporation has caused his hand and seal to be set this seventeenth day of MARCH, 1998.


PETER W. SOOM

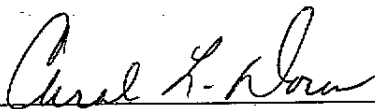
STATE OF FLORIDA

COUNTY OF LEE

Before me personally appeared PETER W. SOOM known to me to be the individuals described in and who executed the foregoing, and acknowledged before me that he executed the same for the purposes therein expressed.

Witness my hand and official seal in the County and State named above this seventeenth day of March, 1998.

My Commission Expires:



Notary Public

FILED
98 MAR 19 PM 4:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CAROL L. DORAN
Notary Public, State of FL
My Comm. expires 11/9/2001
Comm. No. CC 695242