

P98000030109
TRANSMITTAL LETTER

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

600002472556--0
-03/30/98-01110-009
****78.75 ****78.75

SUBJECT: SIMS & SONS COMMUNICATIONS INC
(Proposed corporate name - must include suffix)

Enclosed is an original and one (1) copy of the articles of incorporation and a check for :

\$70.00 \$78.75 \$122.50 \$131.25

FROM: COMPLETE TAX SYSTEMS INC
Name (printed or typed)
18800 NW 2ND AVENUE SUITE 216
Address
MIAMI, FLORIDA 33169
City, State & Zip
305-655-3555
Daytime Telephone number

98 MAR 30 AM 7:53
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

NOTE: Please provide the original and one copy of the articles.

ARTICLES OF INCORPORATION

OF

SIMS & SONS COMMUNICATIONS INC

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.

ARTICLE I NAME

The name of the corporation shall be:

SIMS & SONS COMMUNICATIONS INC

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TALLAHASSEE, FLORIDA

ARTICLE II PRINCIPAL OFFICE

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

14118 NW 27TH AVENUE
OPA LOCKA, FL 33054

ARTICLE III SHARES

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

ONE THOUSAND SHARES OF COMMON STOCK

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

COMPLETE TAX SYSTEMS INC
18800 NW 2ND AVENUE SUITE 216
MIAMI, FL 33169

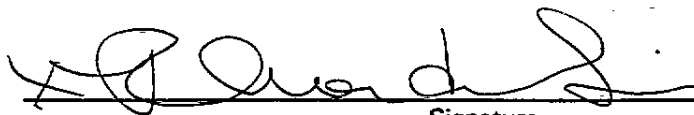
ARTICLE V INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is(are):

RHONDA D SIMS
321 NW 186 STREET
MIAMI, FL 33169

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

9TH day of FEBRUARY, 1998.



Signature

Signature

Signature

**Articles of Incorporation
Filing Fee - \$35**

**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 OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

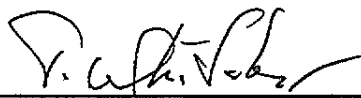
1. The name of the corporation is: SIMS & SONS COMMUNICATIONS INC

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

COMPLETE TAX SYSTEMS INC
(Name)
18800 NW 2ND AVENUE SUITE 216
(P.O. Box not acceptable)
MIAMI, FLORIDA 33169
(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)
Thomasina Whitaker, President

FEBRUARY 9TH, 1998