

P98000036/26

Simple Financial Solutions, Inc.



5777 Beneva Rd. South
Sarasota, FL 34233
(941) 923-0964
FAX (941) 925-4874
<*>
NY Satellite Office
(518) 869-2334

04/16/98

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

Re: Soler Trees, Inc. and Parcels & More, Inc.

Dear Sirs:

Please find enclosed a check for the required filing fees for the Articles of Incorporation regarding the above captioned clients.

Please send any correspondence to the above address.

Sincerely,

Daniel L. Prewett, Ph.D.
by: Kristine Page

9000002493659--4
-04/20/98-01061--029
****140.00 *****70.00

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98 APR 20 PM 2:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
Soler Trees, Inc.

The undersigned natural person(s), of the age of 21 or more, acting to form a corporation under the Chapter 607 of the Florida Corporate Code do hereby certify the following:

FIRST: The name of the corporation shall be Soler Trees, Inc.

SECOND: The address of the initial registered office of the corporation is 5777 Beneva Road South, Sarasota FL 34233, County of Sarasota. The name of the registered agent located at said address is Daniel L. Prewett.

THIRD: The principal address of the corporation is

707 133rd Street, Bradenton, FL 31202

FOURTH: The purpose for which this corporation is organized shall be to engage in the business of landscaping. The corporation may engage in any other transaction or business permitted under the laws of the United States and of this State.

FIFTH: The total authorized stock of this corporation is divided into 1000 shares of no par value.

SIXTH: The number of directors constituting the initial board of directors is two, and the name(s) and address(es) who will serve as directors until the first annual meeting of shareholders or until their successors are as follows:

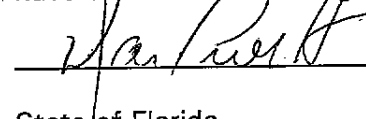
Miguel A. Soler 707 133rd Street, Bradenton, FL 31202
Diane M. Soler 707 133rd Street, Bradenton, FL 31202

SEVENTH: The duration of the corporation is perpetual.

EIGHTH: The name(s) and address(es) of the person who is to act as incorporator(s) are as follows:

Daniel L. Prewett 5777 Beneva Road South, Sarasota FL 34233

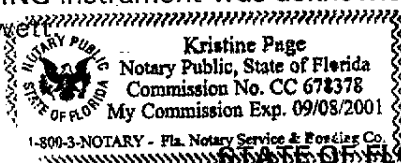
We(I), the undersigned, being all the incorporators of the corporation identified above, declare that we have examined the foregoing this 8 day of April, 1998.




State of Florida

County of Sarasota

THE FOREGOING instrument was acknowledged and sworn to before me this 8 day of April, 1998 by Daniel L. Prewett.





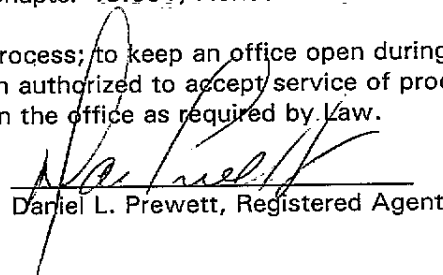
Notary Public

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STATE OF FLORIDA DEPARTMENT OF STATE

The following is submitted, in compliance with Chapter 48.091, Florida Statutes:

I agree as Resident Agent to accept Service of Process; to keep an office open during prescribed hours, to post my name (and any other officers of said corporation authorized to accept service of process at the above Florida designated address) in some conspicuous place in the office as required by Law.



Daniel L. Prewett, Registered Agent