

The TAX MAN, Inc.

P48000038525

1601 Belvedere Road
Suite 103-South
West Palm Beach, FL
U.S.A.

Phone 561-686-5705
Fax 561-689-0708

April 22, 1998

Florida Department of State
Division of Corporations
P.O. Box 6237
Tallahassee, FL 32301

700002501627--3
-04/27/98--01105--004
*****70.00 *****70.00

Re: L & J HANDYMAN SERVICES, INC.

Gentlemen:

Enclosed please find the original and a copy of the Articles of Incorporation for the above captioned corporation, as well as a check in the amount of \$70.00 to cover the cost of filing.

If there are any questions feel free to contact me at the address above or by telephone at (561) 686-5705.

Thank you in advance for your prompt attention to this matter.

Yours truly,



Howard I. Angowitz

H
I
A/ss
Encl.: (3)

FILED
98 APR 27 AM 8:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

4-29-98

FILED
98 APR 27 AM 8:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
L & J HANDYMAN SERVICES, INC.

ARTICLE I

NAME

The name of this corporation is L & J HANDYMAN SERVICES,
INC.

ARTICLE II

NATURE OF BUSINESS

This corporation may engage in any activity or business
permitted under the laws of the United States and the State
of Florida.

ARTICLE III

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
having \$1.00 par value.

The TAX MAN, Inc.
1601 Belvedere Road, Suite #103-So
West Palm Beach, FL 33406
(561) 686-5705; FAX: (561) 689-0708

ARTICLE IV

INITIAL CAPITAL

The amount of capital that this corporation will begin with is FIVE HUNDRED (\$500.00) DOLLARS.

ARTICLE V

TERM OF EXISTENCE

This corporation shall have perpetual existence.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The address in the State of Florida of the principle office of this corporation is 1601 Belvedere Road, #103-So, West Palm Beach, Florida, and the name of the initial registered agent at this address is Howard I. Angowitz.

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The corporation shall have one (1) director(s) initially. The number of directors may either be increased or diminished from time to time by the By-Laws, but shall never be less than one.

ARTICLE VIII

INITIAL DIRECTORS

Larry Stevens

1601 Belvedere Road, #103-So
West Palm Beach, FL 33406

ARTICLE IX

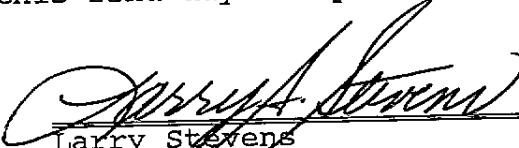
INCORPORATORS

The name and address of the person(s) signing these
articles of incorporation are:

Larry Stevens

1601 Belvedere Road, #103-So
West Palm Beach, FL 33406

IN WITNESS WHEREOF, the undersigned subscribers have executed these articles of incorporation this 22nd day of April 1998.


Larry Stevens

STATE OF FLORIDA

COUNTY OF PALM BEACH

Before me, a notary public authorized to take acknowledgments in the state and county set forth above, personally appeared Larry Stevens known to me and known by me to be the person(s) who executed these articles of incorporation.

IN WITNESS THEREOF, I have hereunto set my hand and official seal, in the state and county aforesaid, this 22nd day of April, 1998.

[SEAL]


Notary Public



HOWARD I. ANGOWITZ
COMMISSION # CC 657642
EXPIRES AUG 2, 2001
BONDED THRU
ATLANTIC BONDING CO., INC.

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED.

IN COMPLIANCE WITH SECTION 48,091, FLORIDA STATUTES, THE
FOLLOWING IS SUBMITTED:

FIRST--THAT L & J HANYMAN SERVICES, INC. DESIRES TO
ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS
PRINCIPLE PLACE OF BUSINESS AT THE CITY OF WEST PALM BEACH,
PALM BEACH COUNTY, STATE OF FLORIDA, HAS NAMED HOWAR I.
ANGOWITZ AT 1601 BELVEDERE ROAD, #103-SO., CITY OF WEST PALM
BEACH, STATE OF FLORIDA, AS ITS AGENT TO ACCEPT PROCESS
WITHIN FLORIDA.

SIGNED 

TITLE PRESIDENT

DATE April 22, 1998

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE
ABOVE CORPORATION, AT THE PLACE DESIGNATED IN THIS
CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY AND I
FURTHER AGREE TO ACT IN ACCORDANCE WITH THE PROVISIONS OF ALL
STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF
MY DUTIES.

SIGNED 

Howard I. Angowitz,
Resident Agent

DATE April 22, 1998

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98 APR 27 AM 8:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA