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TRANSMITTAL LETTER

FILED

98 MAY -6 PM 2:08

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Date: May 1, 1998

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

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for **SPARTACUS OF USA CORP.** along with a check in the amount of \$ 70.00 for filing fee and designation of registered agent.

We are enclosing a copy of the ARTICLES and respectfully request that you stamp it and return it to us.

Please mail the REGISTRATION LETTER and stamped copy of ARTICLES to:

**Michael D. Pasek
c/o Tax Centers, Inc.
4851 85th Avenue
Pinellas Park, FL 33781**

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*****70.00 *****70.00

Thank you.

PP Hall MAY - 6 1998

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Articles of Incorporation

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1. The name of the corporation is: **SPARTACUS OF USA CORP**

2. The principal place of business and mailing address of the corporation is:
4770-D Beach Drive SE, St. Petersburg, FL 33705

3. The corporation shall have the authority to issue 1,000 shares of common stock, in one class only, each with a par value of \$ 0.10.

4. The registered agent of the corporation is Michael D. Pasek and the registered address is: 4851 85th Avenue, Pinellas Park, FL 33781.

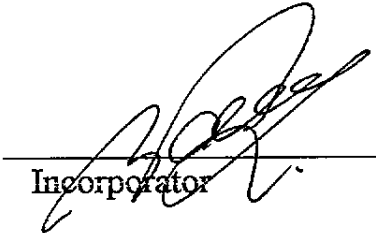
5. The initial Board of Directors shall have one member whose name and address is as follows:

Bogdan Wandachowicz, 4770-D Beach Drive SE, St. Petersburg, FL 33705

The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.

6. The incorporator of this corporation is Bogdan Wandachowicz whose address is 4770-D Beach Drive SE, St. Petersburg, FL 33705.

Dated 05/01/98


Incorporator

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 am familiar with and accept the obligations of my position as registered agent.

Dated 5/01/98


Registered Agent