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ERIC S. GLATTER
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SHARI L. PLATT

* Also Admitted to New York Bar

May 9, 1998

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

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-05/14/98--01084--007
****122.50 ****122.50

Re: Articles of Incorporation of
TAX & FINANCIAL SYSTEMS, INC.


Dear Sir/ Madame:

Enclosed herewith please find the original and one copy of the Articles of Incorporation for TAX & FINANCIAL SYSTEMS, INC. for filing, along with a check in the amount of \$122.50 to cover the cost of same.

Kindly send a certified copy of the Articles back to me in the enclosed self addressed stamped envelope.

Thank you in advance for your anticipated courtesies. If you have any questions please feel free to contact the undersigned.

Very truly yours,


Deborah K. Hausman
Esquire

FILED
98 MAY 14 AM 9:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SENT VIA FEDERAL EXPRESS

QNS-18-98

**ARTICLES OF INCORPORATION
FOR
TAX & FINANCIAL SYSTEMS, INC.**

The undersigned subscriber, Douglas K. Sheldrake, a natural person competent to contract, for the purpose of forming a corporation under the laws of the State of Florida, adopts the following Articles of Incorporation.

ARTICLE I

NAME

The name of the corporation is: **TAX & FINANCIAL SYSTEMS, INC.**

ARTICLE II

PURPOSE

The corporation is organized for the purpose of transacting any and all lawful business permitted under the laws of the United States and of the State of Florida and shall have such powers as enumerated in Chapter 607, Florida Statutes, the Florida Corporation Act.

ARTICLE III

STOCK

The total number of shares of stock which the corporation shall have authority to issue and which the corporation is authorized to have outstanding at any one time is One Thousand (1,000) shares, which shares shall be common stock having a par value of one (\$1) dollar per share. The consideration to be paid for each share of stock shall be fixed by the Board of Directors.

ARTICLE IV

PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new shares of this corporation of the same kind,

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TALLAHASSEE, FLORIDA

class or series, as that which he already holds, shall have the right to purchase his pro rata share thereof at the price at which it is offered to others.

ARTICLE V

DURATION

This corporation shall have a perpetual existence unless sooner dissolved according to law.

ARTICLE VI

INITIAL ADDRESS

The initial address of the principal office of the corporation shall be:

Douglas K. Sheldrake
231 Shore Court
Lauderdale By the Sea, FL 33308

The Board of Directors may, from time to time, move the principal office to any other address in Florida.

ARTICLE VII

NUMBER OF DIRECTORS

The corporation shall have one (1) directors initially. The number of Directors may be altered, from time to time, by By-Laws adopted by the Shareholders, however, the corporation shall have no less than one (1) Director at any time.

ARTICLE VIII

INITIAL DIRECTORS

The names and post office address of the first Board of Directors of this corporation, who shall hold office for the first year or until their successors are chosen, shall be:

Douglas K. Sheldrake
231 Shore Court
Lauderdale By the Sea, FL 33308

ARTICLE IX

SUBSCRIBER

The name and street address of the subscriber to these Articles of Incorporation is:

**Douglas K. Sheldrake
231 Shore Court
Lauderdale By the Sea, FL 33308**

ARTICLE X

INDEMNIFICATION

The corporation shall indemnify any officers or directors or any former officers or directors to the full extent permitted by law.

ARTICLE XI

INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent of the corporation is:

**Deborah K. Hausman, Esquire
Glatter & Platt, P.A.
1499 W. Palmetto Park Road, Suite 208
Boca Raton, Florida 33486**

ARTICLE XII

AMENDMENT

These Articles of Incorporation may be amended or repealed as provided by law.

ARTICLE XIII

MEETINGS

Members of the Board of Directors may participate in meetings of the Board of Directors by means of a conference telephone communication and as otherwise provided by law.

ARTICLE XIV

OFFICERS

The initial officers of the corporation are:

DOUGLAS K. SHELDRAKE	-	PRESIDENT
DOUGLAS K. SHELDRAKE	-	SECRETARY

ARTICLE XV

COMMENCEMENT OF CORPORATE EXISTENCE

The corporation's existence will commence upon the filing of the Articles of Incorporation.

THE UNDERSIGNED Incorporator, for the purpose of forming a corporation to do business within the State of Florida, does make and file these Articles of Incorporation, hereby declaring and certifying that the facts herein stated are true on this 13th day of May, 1998.

WITNESSES:

[Signature]
Erin McGowan

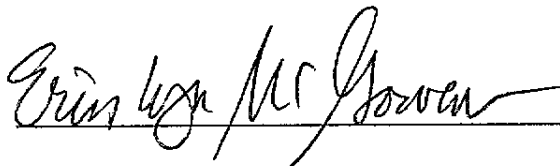
[Signature]
Douglas K. Sheldrake

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

NOTARY PUBLIC
ERIN LYN MCGOWAN
COMMISSION # CC 514306
EXPIRES DEC 03, 1999
BONDED THRU
ATLANTIC BONDING CO., INC.

BEFORE ME personally appeared Douglas K. Sheldrake, to me personally known, and who executed the foregoing instrument and acknowledged that he executed said instrument for the purposes therein expressed.

WITNESS my hand and seal this 13 day of May, 1998.

A handwritten signature in cursive script, reading "Erin Lynn Mc Gowan", is written over a horizontal line.


Notary Public, State of Florida
Commission No.

**DESIGNATION OF REGISTERED OFFICE
AND REGISTERED AGENT
AND ACCEPTANCE THEREOF**

Pursuant to Chapter 607, Florida Statutes, the following is submitted:

1. TAX & FINANCIAL SYSTEMS, INC., desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation at the city of Lauderdale By The Sea, County of Broward, State of Florida, has named Deborah K. Hausman, Esquire, Glatter & Platt, P.A. located at 1499 W. Palmetto Park Road, Suite 208, Boca Raton, Florida, 33486 as its agent to accept Service of Process within this State.

2. Having been named as registered agent and to accept service of process for the above stated corporation at the address designated in this certificate pursuant to the provisions of section 607, Florida Statutes, 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.


Deborah K. Hausman, Esq.
Registered Agent

5/13/98
Date

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98 MAY 14 AM 9:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA