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THE TAX MAN, INC.
1601 BELVEDERE ROAD, SUITE 103-So
WEST PALM BEACH, FLORIDA 33406

7 July 1998

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-07/09/98--01053--008
*****70.00 *****70.00

Florida Department of State
Division of Corporations
Bureau of Corporate Records
P. O. Box 6327
Tallahassee, FL 32301

RE: NEW VISIONS, INC. of Bay County

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

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A/ss
Encl.: (3)

APPROVED
AND
FILED
98 JUL -9 AM 10:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Howard Angowitz GAVE
AUTHORIZATION BY PHONE TO
CORRECT Cheng Nam: New Visions, Inc. of Bay County
DATE 7/10
DOC. EXAM BB

B. BROCK JUL 13 1998

ARTICLES OF INCORPORATION

OF

New Visions, Inc. of Bay County

ARTICLE I

NAME

The name of this corporation is New Visions, Inc. of Bay County

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.

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

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TALLAHASSEE, FLORIDA

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 939 Florida Avenue, Suite #D-2, Lynn Haven, Florida, and the name of the initial registered agent at this address is Nelson Rios.

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

Nelson Rios

939 Florida Avenue, Suite #D-2
Lynn Haven, FL 32444

ARTICLE IX

INCORPORATORS

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

Nelson Rios

939 Florida Avenue, Suite #D-2
Lynn Haven, FL 32444

IN WITNESS WHEREOF, the undersigned subscribers have executed these articles of incorporation this 25th day of June 1998



Nelson Rios

STATE OF FLORIDA

COUNTY OF Bay

Before me, a notary public authorized to take acknowledgments in the state and county set forth above, personally appeared Nelson Rios 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 25th day of June, 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 New Visions, Inc. of Bay County
DESIRES TO ORGANIZE UNDER
THE LAWS OF THE STATE OF FLORIDA WITH ITS PRINCIPLE PLACE OF
BUSINESS AT THE VILLAGE OF LYNN HAVEN, BAY COUNTY, STATE OF
FLORIDA, HAS NAMED NELSON RIOS AT 939 FLORIDA AVENUE, SUITE
#D-2, VILLAGE OF LYNN HAVEN, STATE OF FLORIDA, AS ITS AGENT
TO ACCEPT PROCESS WITHIN FLORIDA.

SIGNED Nelson Rios
TITLE PRESIDENT
DATE June 25, 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 Nelson Rios
Nelson Rios,
Resident Agent
DATE June 25, 1998

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APPROVED
AND
FILED
98 JUL -9 AM 10:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA