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From:
South Florida Business Services, Inc.
124 South Highway 17-92
DeBary, Florida 32713

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-08/28/98--01071--001
*****78.75 *****78.75

August 25, 1998

To:

Division of Corporations
904 East Gaines Street
P.O. Box 6327
Tallahassee, Florida 32314

The Articles of Incorporation for RIVER CITY TAX & BUSINESS SERVICES, INC.
are enclosed in this package along with a check for \$78.75 , the filing fee plus a Certificate of Status.
Please process accordingly and return to us at the address above. Thank you for your
cooperation in completing this matter.

Sincerely yours,

Beverly L. Abner
Beverly L. Abner

FILED
98 AUG 28 AM 9:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FILED
98 AUG 28 AM 9:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
RIVER CITY TAX & BUSINESS SERVICES, INC.**

The undersigned persons, acting as incorporators of a corporation organized under the laws of the State of Florida, hereby adopts the following Articles of Incorporation:

**ARTICLE I
CORPORATE NAME**

The name of this corporation is River City Tax & Business Services, Inc.

**ARTICLE II
INITIAL PRINCIPAL OFFICE**

The mailing address of the corporation's initial principal office is:

124 South Highway 17-92
DeBary, Florida 32713

**ARTICLE III
SHARES**

The total number of shares which the corporation shall have authority to issue is 500 shares with No Par value.

**ARTICLE IV
PURPOSE**

The purpose of the corporation is to engage in any lawful activity permitted by the laws of this state.

**ARTICLE V
DIRECTORS**

The persons constituting the initial board of directors are Beverly Abner & Christina Gorman. After the initial board of directors, the board shall consist of such number of directors as shall be determined by the shareholders from time to time at each annual meeting at which directors are to be elected.

ARTICLE VI LIABILITY OF DIRECTORS

To the fullest extent permitted by law, no director of this corporation shall be personally liable to the corporation or its shareholders for monetary damages for breach of any duty owed to the corporation or its shareholders, except that a director may be held personally liable for 1) breaches of the duty of loyalty, 2) acts or omissions not in good faith of which involve intentional misconduct or a knowing violation of law, 3) declaration of unlawful dividends or unlawful stock repurchases or redemptions, or 4) a transaction from which the director derives an improper personal benefit.

Any director or officer who is involved in litigation or other proceeding by reason of his or her position as a director or officer of this corporation shall be indemnified and held harmless by the corporation to the fullest extent permitted by law.

ARTICLE VII OTHER PROVISIONS

Preemptive Rights. The corporation elects to have preemptive rights so that each shareholder has the right to acquire a proportional amount of any shares that are issued.

Director or Officer Interest. In the absence of fraud, no transaction between (a) this corporation and (b) any other association, corporation or any director or officer of this corporation individually, shall be affected by the fact that any director or officer of this corporation is individually a party to the transaction or is interested in or is a director or officer of such other association or corporation.

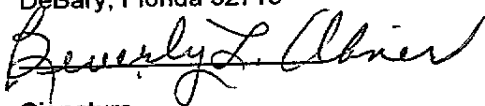
Stock Transfer Restriction. No shareholder of this corporation shall sell any shares of stock held by him or her in this corporation without first offering to sell such stock to the corporation on the same terms and conditions and at the price offered in good faith and in writing, by any proposed purchaser. The written offer by such proposed purchaser shall be delivered to the corporation at the time the stock is offered to the corporation for sale. The corporation shall have the right to accept the offer any time within thirty (30) days from and after the date on which the offer is made to the shareholder and shall exercise the option to purchase by notifying the shareholder in writing. If the corporation shall not exercise its option to purchase the shares of stock, it shall notify the shareholder in writing within the thirty (30) day period and the shares may then be sold by the shareholder, but only to the proposed purchaser on the same terms and conditions as offered to the corporation, and only within thirty (30) days from and after the date on which the corporation declines to exercise its option.

Execution of Written Instruments. All instruments that are executed on behalf of the corporation which are acknowledged and which affect an interest in real estate shall be executed by the President or Vice-President and the Secretary or Treasurer. All other instruments executed by the corporation, including a release of mortgage or lien, may be executed by the President or the Vice-President. Notwithstanding the preceding provisions of this section, any written instrument may be executed by any officer or agent that is specifically designated by resolution of the board of directors.

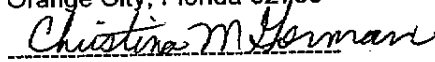
ARTICLE VIII
INCORPORATORS

The following persons are the original incorporators:

Beverly L. Abner
32 Smyrna Drive
DeBary, Florida 32713

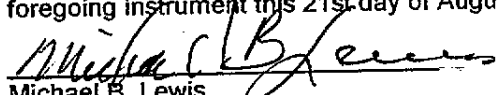

Signature

Christina M. Gorman
3011 Birch Avenue
Orange City, Florida 32738


Signature

STATE OF FLORIDA
COUNTY OF VOLUSIA

BEFORE ME, a Notary Public, appeared the incorporators, Beverly L. Abner and Christina M. Gorman, whom to me are personally known, and they voluntarily and freely signed the foregoing instrument this 21st day of August, 1998.


Michael B. Lewis
Notary Public

My commission expires: March 11, 01

ARTICLE IX
NAME & ADDRESS OF CORPORATE OFFICE

The name and mailing address of this Corporation is:

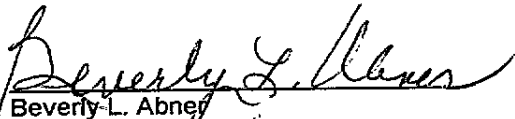
River City Tax & Business Services, Inc.
124 South Highway 17-92
DeBary, Florida 32713

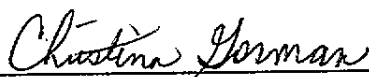
ARTICLE X
OFFICERS AND DIRECTORS

The incorporators shall act as the officers and directors of this corporation.

CERTIFICATION

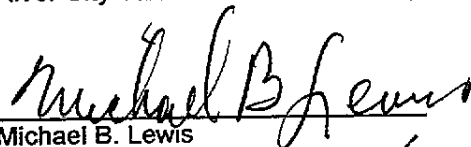
I certify that I have read the above Articles of Incorporation and that they are true and correct to the best of my knowledge.


Beverly L. Abner
Incorporator


Christina Gorman
Incorporator

STATE OF FLORIDA
COUNTY OF VOLUSIA

SUBSCRIBED TO and sworn to before me, a Notary Public of the State of Florida, by Beverly L. Abner and Christina Abner whom to me have provided identification that they are the persons who voluntarily have signed the aforementioned agreement in the Articles of Incorporation for River City Tax & Business Services, Inc.


Michael B. Lewis
Notary Public
State of Florida

commission expires
Mar. 11, 01

ARTICLE XII
NAME AND ADDRESS OF REGISTERED AGENT

DESIGNATION OF REGISTERED AGENT

I, Beverly L. Abner, accept the responsibilities and duties of the Registered Agent for River City Tax & Business Services, Inc., a Florida corporation, as outlined in the Florida statutes. My name and mailing address are as listed below.

Beverly L. Abner
124 South Highway 17-92
DeBary, Florida 32713

STATE OF FLORIDA
COUNTY OF VOLUSIA

Beverly L. Abner

BEFORE ME, a Notary Public, appeared Beverly L. Abner and she swore to the forthrightness of the documentation and accepted the office of Registered Agent for the River City Tax & Business Services, Inc. This 21st day of August, 1998.

Michael B. Lewis
Michael B. Lewis
Notary Public

My commission expires: Nov, 11, 01

FILED
98 AUG 28 AM 9:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA