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CHARTERED
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561-231-4343
FAX: 561-234-5213

PLEASE REPLY TO:
POST OFFICE BOX 3686
VERO BEACH, FLORIDA 32964

P 98000095753
November 5, 1998

*BOARD CERTIFIED REAL ESTATE LAWYER
**ALSO ADMITTED IN THE DISTRICT OF COLUMBIA

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

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****122.50 *****78.75

Re: J. VINCENT BOYLE, CHARTERED

Dear Sir or Madam:

With regard to the above, enclosed is original and one (1) copy of Articles of Incorporation and my firm's check in the amount of \$122.50, which represents the filing fee and certified copy fee.

Upon receipt and assignment of Charter Number, please return to William W. Caldwell, Esq., Post Office Box 3686, Vero Beach, Florida 32964.

If you have any questions or need additional information please call the undersigned at 561-231-4343. Thank you.

Very truly yours,

William W. Caldwell

WILLIAM W. CALDWELL
For the Firm

/mjw
Enclosures

cc/enc: J. Vincent Boyle, CPA

Signed in Mr. Caldwell's absence
to avoid delay in transmittal.

F. CHESSER

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
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ARTICLES OF INCORPORATION
OF
J. VINCENT BOYLE, CHARTERED

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
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The undersigned incorporator, for the purpose of forming a corporation under Chapter 621, Florida Statutes, hereby adopts the following Articles of Incorporation:

ARTICLE I
NAME

The name of the corporation shall be J. VINCENT BOYLE, CHARTERED.

ARTICLE II
PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be 500 Azalea Lane, Vero Beach, Florida 32963.

ARTICLE III
SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 10,000 shares of common stock having a par value of One Dollar (\$1.00) per share.

ARTICLE IV
PURPOSES

The general nature and purposes of business to be transacted, promoted and carried on by the corporation are as follows:

a. To engage in every aspect in the practice of accounting, and all its fields of specializations, as are engaged in by certified public accountants.

b. To engage and render the professional services involved only through its officers, agents and employees who shall be certified public accountants in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional service as this corporation.

c. To invest its funds in real estate, mortgages, stocks, bonds and any other type of investments permitted by law.

d. To engage in no other business other than the rendition of the professional services specified herein.

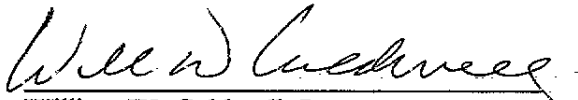
e. To do everything necessary and proper in accomplishing the purposes herein set forth and to do anything incidental thereto which is not forbidden under the laws of the State of Florida.

ARTICLE V
INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are William W. Caldwell, 756 Beachland Boulevard, Vero Beach, Florida 32963.

ARTICLE VI
INCORPORATOR

The name and address of the Incorporator to these Articles of Incorporation are William W. Caldwell, Post Office Box 3686, Vero Beach, Florida 32964.


William W. Caldwell, Incorporator

November 5, 1998
Date

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


William W. Caldwell, Registered Agent

November 5, 1998
Date

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