

P98000098685

The Family Para-Legal Center, Inc.

Stephen L. Silvestro, CPA

1501 Ridgewood Avenue, Ste. 108

Holly Hill, Florida 32117

(904) 615-9955

FAX (904) 615-8155

CORPORATE RECORDS BUREAU  
DIVISION OF CORPORATIONS  
DEPARTMENT OF STATE  
P.O. Box 6327  
Tallahassee, FL 32301

In Re: Filing and Registered Agent,  
"EMS TAX SERVICES INC."

600002692926--9

-11/20/98--01069--013

\*\*\*140.00 \*\*\*\*\*70.00

Gentlemen\Madam:

Enclosed are the original and copy of the Articles of Incorporation for the above-named corporation. In addition, our check in the amount of Seventy (\$70.00) Dollars, which represents the following:

1. Filing Fee
2. Registered Agent Fee

Very truly yours,

SL Silvestro, CLA  
The Family Legal Center

FILED  
98 NOV 20 AM 10:19  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Dmc  
11-24-98



**ARTICLES OF INCORPORATION**

1. THE NAME OF THE CORPORATION IS: EMS TAX SERVICES INC.
2. THE PRINCIPAL PLACE OF BUSINESS AND MAILING ADDRESS OF THE CORPORATION IS: 595 E. Granada Blvd., Ormond Beach, Florida 32174.
3. THE CORPORATION SHALL HAVE THE AUTHORITY TO ISSUE 1,000,000 SHARES OF COMMON STOCK, IN ONE (1) CLASS ONLY.
4. The purpose is to engage in any activities or business permitted under the laws of the United States and Florida; including Booking and Tax related work.
5. THE REGISTERED AGENT OF THE CORPORATION IS: Sherif M. Saad.  
THE REGISTERED ADDRESS IS: 595 E. Granada Blvd., Ormond Beach, Florida 32174.

This address is the same as the principal place of business and the mailing address of the corporation.

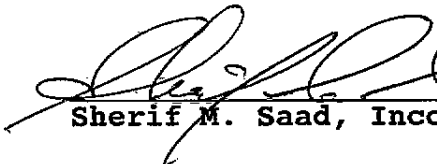
6. THE INITIAL BOARD OF DIRECTORS SHALL HAVE 1 MEMBER, WHOSE NAME AND ADDRESS IS AS FOLLOWS:

SHERIF M. SAAD, Pres/Dir.: 4 Oceans West Blvd., #705B  
Daytona Beach, FL 32118

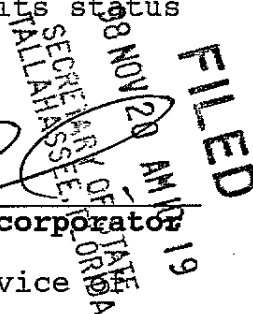
7. THE INCORPORATOR OF THIS CORPORATION IS: Sherif M. Saad,  
WHOSE ADDRESS IS: 595 E. Grandna Blvd., Ormond beach, Florida 32174

8. It is the intent of the incorporator that the Corporation will qualify under section 1244 of the Internal Revenue Code and shall take all actions necessary to obtain and maintain its status as an "S" Corporation.

DATED: 11/3/, 1998.

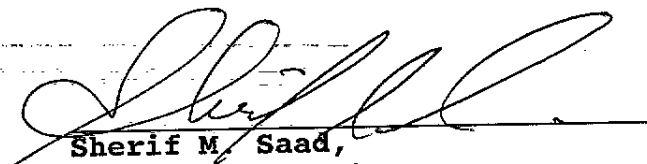
  
Sherif M. Saad, Incorporator

HAVING BEEN NAMED AS REGISTERED AGENT, and to accept service 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.

DATED: 11/31, 1998.

  
Sherif M. Saad,  
Registered Agent