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To Whom It May Concern:

-12/22/98--01099--008
*****70.00 *****70.00

If there are any questions concerning the filing of these Articles of Incorporation, please feel free to contact Mr. James Strong at 904-761-7855 Extension 44. The signature below authorizes you to act upon his direction in this matter.

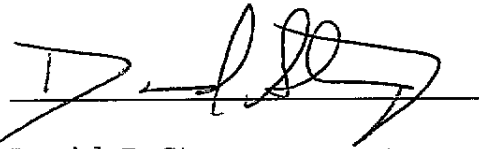
EFFECTIVE DATE
1-1-99

Please mail the Articles of Incorporation to:

Quality Financial Services Inc.

5876 South Ridgewood Avenue

Daytona Beach, FL 32127



David B. Strong

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 DEC 22 AM 8:42

ARTICLES OF INCORPORATION

ARTICLE I = NAME

The Name of this Corporation is Tax Resolution Center Inc.

ARTICLE II = DURATION

EFFECTIVE DATE
1-1-99

This corporation shall have perpetual existence commencing on Jan 1, 1999

ARTICLE III = PURPOSE

This corporation is organized for transacting all lawful business.

ARTICLE IV = CAPITAL STOCK

This corporation is authorized to issue one hundred (100) shares of one dollar par value common stock.

ARTICLE V = INITIAL REGISTERED OFFICE AND AGENT

The mailing address of the principal office of this corporation is
5876 S Ridgewood Ave Daytona Beach Florida 32127

The initial registered agent is James S Strong whose
physical address is 5876 S Ridgewood Ave Daytona Beach Florida 32127

The registered address is: 5876 S Ridgewood Ave Daytona Beach Florida 32127

ARTICLE VI = INITIAL BOARD OF DIRECTORS

This corporation shall have no Directors.

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ARTICLE VII = INCORPORATORS

The name and address of the person signing these articles of
Incorporation is David B Strong 5876 S Ridgewood Ave Daytona Beach Florida
32127

ARTICLE VIII = MANAGEMENT OF CORPORATION BY SHAREHOLDERS

All corporate powers shall be exercised by or under the authority of,
and the business and affairs of this corporation shall be managed under
the direction of the majority of shareholders of this corporation.

Each shareholder shall be entitled to one vote in person, or by proxy,
for each share of voting stock held. A majority of the outstanding
shares of the corporation entitled to vote, represented in person, or
by proxy, shall constitute a quorum at any meeting of the shareholders
for the management of the business of the corporation.

ARTICLE IX = POWERS

This corporation shall have all of the corporate powers enumerated in
the Florida General Corporation Act.

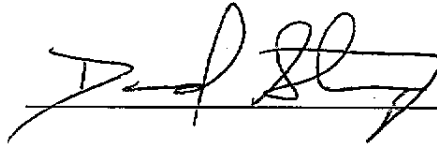
ARTICLE X = INDEMNIFICATION

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

ARTICLE XI = AMENDMENT

The corporation reserves the right to amend or repeal any provisions
contained in these Articles Of Incorporation, and any right conferred
upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscribers have executed these
Articles of Incorporation on this date: 12/21/98


David B Strong

STATE OF FLORIDA)

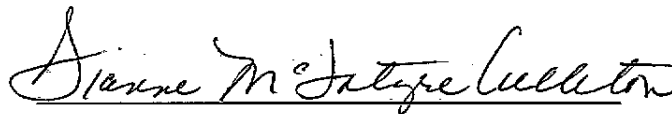
COUNTY OF VOLUSIA)

Before me, a Notary Public authorized to take acknowledgments in the
State and County set forth above, personally appeared

David B Strong known by me to be the person who

executed the foregoing Articles of Incorporation and they acknowledged
before me that they executed those Articles of Incorporation.

In witness whereof, I have hereunto set my hand and seal in the State
and County last aforesaid, this date: 12/21/98



Notary Public, State of Florida At Large:

My Commission Expires:



DIANNE MCINTYRE CULLETON
Notary Public, State of Florida
My Comm. Exp. Feb. 4, 2000
Comm. No. 00529972

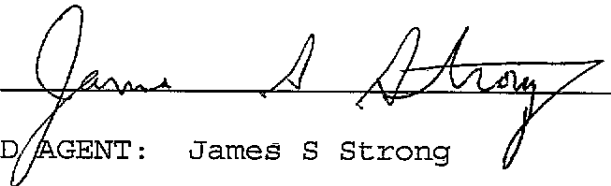
CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE
OF PROCESS WITHIN FLORIDA. NAMING AGENT UPON WHICH PROCESS MAY BE
SERVED.

IN COMPLIANCE WITH SECTION 48.091, FLORIDA STATUTES, THE FOLLOWING IS
SUBMITTED: FIRST -- Tax Resolution Center Inc.

DESIRING TO ORGANIZE OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA,
WITH ITS PRINCIPAL PLACE OF BUSINESS AT THE CITY OF Daytona Beach
STATE OF FLORIDA HAS NAMED James S Strong

AS ITS AGENT TO ACCEPT SERVICE OF PROCESS WITHIN FLORIDA. HAVING BEEN
NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATE CORPORATION, AT
THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS
CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL
STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNATURE



REGISTERED AGENT: James S Strong

DATE: 12/21/98

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