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December 30, 1998

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

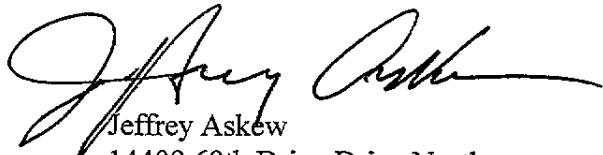
Re: Tax Planning Concepts, Inc.

Dear Sir or Madam:

Enclosed is an original and one (1) copy of the articles of incorporation and designation of registered agent along with my check in the amount of \$87.50, representing filing fee, certified copy fee and certificate of status.

Thank you for your attention to this matter.

Very truly yours,



Jeffrey Askew
14409 69th Drive Drive North
Palm Beach Gardens, FL 33418

(561) 627-5415

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

B. BROCK JAN 6 1999

ARTICLES OF INCORPORATION
OF
TAX PLANNING CONCEPTS, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, desiring to form a corporation for the purpose hereinafter stated, under and pursuant to the laws of the State of Florida, does hereby declare as follows:

ARTICLE I
NAME

The name of the corporation shall be **TAX PLANNING CONCEPTS, INC.**

ARTICLE II
BUSINESS AND PURPOSE

The nature of the business which may be transacted by the corporation is as follows:

This corporation may engage in any activity or business permitted under the laws of the State of Florida, and shall enjoy all the rights and privileges of a corporation granted by the laws of the State of Florida.

ARTICLE III
STOCK

The maximum number of shares of stock which this corporation is authorized to have outstanding at any time shall be One Thousand (1,000) shares of common stock, and shall be \$.01 par value per share. The capital stock may be paid for in property, labor or services at a just valuation, to be fixed by the incorporators or by the directors at a meeting called for such purpose, or at the organization meeting. Property, labor or services may be purchased or paid for with the capital stock at a just valuation of said property, to be fixed by the directors of the corporation. Stock in other corporations or going businesses may be purchased by the corporation, in return for the issuance of its capital stock, and said purchases shall be on such

basis and for such consideration as the issuance of so much of the capital stock as the directors of the company may decide.

ARTICLE IV
TERMS OF EXISTENCE

This corporation shall have a perpetual existence unless sooner dissolved according to law.

ARTICLE V
PRINCIPAL OFFICE AND MAILING ADDRESS

The principal office or place of business of the corporation and mailing address shall be located at 14409 69th Drive North, Palm Beach Gardens, Florida 33418, with privilege of having its offices and branch offices at other places within or without the State of Florida.

ARTICLE VI
REGISTERED OFFICE AND REGISTERED AGENT

The Registered Agent of this corporation shall be **JEFFREY ASKEW**, a resident of Florida, and the Registered Office of the corporation shall be 14409 69th Drive North, Palm Beach Gardens, Florida 33418.

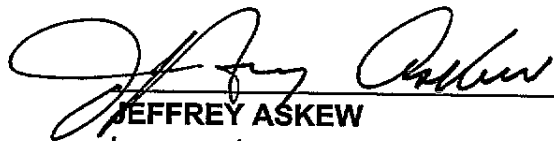
ARTICLE VII
INCORPORATOR

The name and address of the incorporator is **JEFFREY ASKEW**, 14409 69th Drive North, Palm Beach Gardens, Florida 33418.

ARTICLE VIII
COMMENCEMENT OF EXISTENCE

The corporation shall commence its existence on the date of filing of the Articles of Incorporation.

IN WITNESS WHEREOF, I have signed these Articles of Incorporation, this 30th day
of December, 1998.

A handwritten signature in black ink, appearing to read "Jeffrey Askew", is written over a horizontal line.

JEFFREY ASKEW


Incorporator

14409 69th Drive North

Palm Beach Gardens, FL 33418

DESIGNATION OF REGISTERED AGENT
OF
TAX PLANNING CONCEPTS, INC.

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.



JEFFREY ASKEW, Registered Agent

DATED: December 30, 1998.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA