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SIRTAX Accounting, Consulting, IRS Representation, & Strategic Tax Planning.

1930 Tyler Street, v Hollywood, Fl. 33020 v Telephone (954) 925-8080 v 922-1903 v Facsimile (954) 926-6770

Of Counsel:

R. Kevin Cross, E.A.,
 * -- Enrolled Agent,
 Accountant, Financial Counselor.

† R. Kevin Cross, E.A. -
 is enrolled to represent taxpayers
 before the Internal Revenue Service.

Steven R. Danielson, MA.
 Masters Degree in Mathematics,
 Staff Accountant, Consultant.

21 January, 1999

Department of State
 Division of Corporations
 Attn.: New Filings Section
 P.O. Box 6327
 Tallahassee, Florida 32314

800002751558--6
 -01/22/99--01073--021
 ****122.50 *****78.75

Ref.: CARLOS GONZALEZ, INC.

Dear Sirs:

Please incorporate the above referenced corporation effective January 21, 1999, and mail filed articles to:

VINCE VOLPICELLA, PRESIDENT
 3181 South Ocean Drive
 Suite 601
 Hallandale, Florida 33009

FILED
 99 JAN 22 AM 10:41
 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA

Thank you for your continued assistance in these matters.

Dmp
1-28-99

Sincerely,



R. Kevin Cross, E.A.
 Accountant & Tax Consultant.

EFFECTIVE DATE
1-21-99

RKC/CGI
 LETCORP.DOC

Member of: National Association of Enrolled Agents v
 Florida Association of Enrolled Agents v Christian Financial Concepts, Inc.
 Visit our Internet Homepage at: www.sirtax.com
 E-mail Addresses: sirtax@sirtax.com

ARTICLES OF INCORPORATION
OF
CARLOS GONZALEZ, INC.

FILED
99 JAN 22 AM 10:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida General Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I - NAME

EFFECTIVE DATE
1-21-99

The name of the corporation shall be: **CARLOS GONZALEZ, INC.**

The principal place of business of this corporation shall be: **3181 South Ocean Drive, Suite 601, Hallandale, Florida 33009.**

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the; United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One hundred shares common stock at NO par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective January 21, 1999.

ARTICLE V - OFFICERS & DIRECTORS

The name(s) and street address(es) of the initial officer(s) and director(s), if any, who shall hold office the first year of the corporation's existence or until their successor(s) is(are) elected, is(are):

VINCE VOLPICELLA, PRESIDENT
3181 South Ocean Drive
Suite 601
Hallandale, Florida 33009

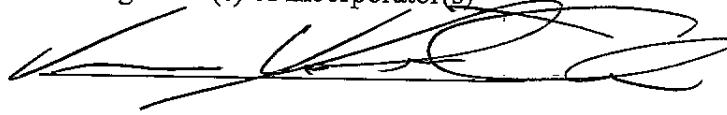
ARTICLE VI - INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to this articles of incorporation is(are):

VINCE VOLPICELLA, PRESIDENT
3181 South Ocean Drive
Suite 601
Hallandale, Florida 33009

IN WITNESS WHEREOF, the undersigned incorporator(s) has (have) executed these Articles of Incorporation this twenty-first day of January of 1999.

Signature(s) of Incorporator(s)



STATE OF FLORIDA.
COUNTY OF BROWARD.

THE FOREGOING instrument was acknowledged and sworn to before me this Thursday, January 21, 1999, by Mr. Vince Volpicella.

CERTIFICATE DESIGNATING REGISTERED AGENT/REGISTERED OFFICE Pursuant to the provisions of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

The name of the corporation is:

CARLOS GONZALEZ, INC.

The name and address of the registered agent and office is: VINCE VOLPICELLA
3181 South Ocean Drive, Suite 601, Hallandale, Florida 33009

SIGNATURE  (Corporate Officer)
TITLE: CHIEF FINANCIAL OFFICER
DATED: January 21, 1999.

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED 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, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

SIGNATURE  (Registered Agent)
DATED: January 21, 1999

FILED
99 JAN 22 AM 10:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA