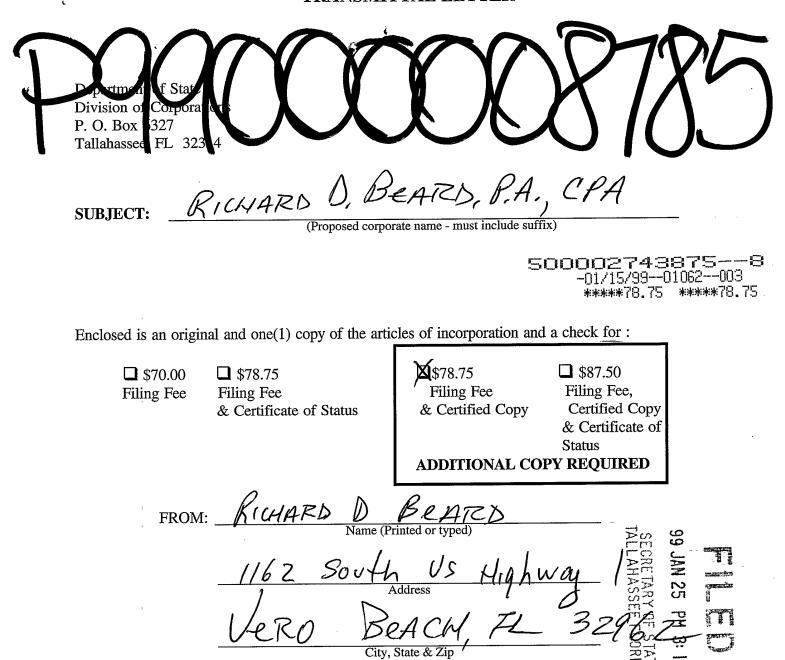
TRANSMITTAL LETTER



Daytime reseptione named

NOTE: Please provide the original and one copy of the articles.





Secretary of State

January 20, 1999

RICHARD D BEARD 1162 SOUTH US HIGHWAY 1 VERO BEACH, FL 32962

SUBJECT: RICHARD D. BEARD, P.A., CPA

Ref. Number: W9900001486

We have received your document for RICHARD D. BEARD, P.A., CPA and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

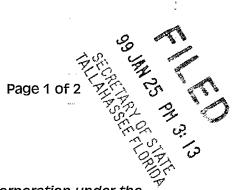
If you have any questions concerning the filing of your document, please call (850) 487-6933.

Dana Calloway Document Specialist

Letter Number: 699A00002692

/ Rub Be //

Jear M Calloway Rleuse find the corrected articles attached. Thanks for your assistance



ARTICLES OF INCORPORATION

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I NAME

The name of the corporation shall be RICHARD D. BEARD, P. A., CPA. As such the corporation will be a Professional Association.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be at 1162 South US Highway 1, Vero Beach, FL 32962.

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized t have outstanding at any one time is 100.

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent is RICHARD D. BEARD, CPA, 1162 South US Highway 1, Vero Beach, FL 32962

ARTICLE V INCORPORATOR

The **name and address** of the incorporator to these articles of incorporation is RICHARD D. BEARD, CPA, 1162 South US Highway 1, Vero Beach, FL 32962

Continued on page 2

ARTICLES OF INCORPORATION, (continued)

ARTICLE VI PURPOSE

The purpose of this corporation shall be to provide accounting, tax and related consulting services to individuals and businesses according to professional standards set by the American and Florida Institute of Certified Public Accountants, the Florida Board of Accountancy, and other such regulatory bodies.

Signature/Incorporator

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, H 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.

Signature/Registered Agent

Date/

99 JAN 25 PH 3: 13
SECRETARY OF STATE
TALLAHASSEF FINDRIA