

P98000016342
TRANSMITTAL LETTER

Date: February 16, 1999

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

700002779137--8
-02/18/99-01047-010
*****70.00 *****70.00

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for **MS GLOBAL INC.** along with a check in the amount of \$ 70.00 for filing fee and designation of registered agent.

We are enclosing a copy of the ARTICLES and respectfully request that you stamp it and return it to us.

Please mail the REGISTRATION LETTER and stamped copy of ARTICLES to:

**Michael D. Pasek
c/o Tax Centers, Inc.
4851 85th Avenue
Pinellas Park, FL 33781**

In case of any problems or questions, please contact us by telephone at 727-544-2796 or by fax at 727-546-4869

Thank you.

FILED
99 FEB 18 AM 11:18
SECRETARY OF STATE
TALLAHASSEE FLORIDA

FEB 19 1999
2

Articles of Incorporation

FILED
99 FEB 18 AM 11:18
SECRETARY OF STATE
TALLAHASSEE FLORIDA

1. The name of the corporation is: **MS GLOBAL INC.**
2. The principal place of business and mailing address of the corporation is:
1109 Ridge Grove Dr. W., Palm Harbor, FL 34683
3. The corporation shall have the authority to issue 1,000 shares of common stock, in one class only, each with a par value of \$ 0.10.
4. The registered agent of the corporation is Michael D. Pasek and the registered address is 4851 85th Avenue, Pinellas Park, FL 33781.
5. The initial Board of Directors shall have two members whose names and addresses are as follows:
James P. Horan, 1109 Ridge Grove Dr. W., Palm Harbor, FL 34683
Jolanta Jasieniecka, 1109 Ridge Grove Dr. W., Palm Harbor, FL 34683

The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.


6. The incorporator of this corporation is James P. Horan whose address is 1109 Ridge Grove Dr. W., Palm Harbor, FL 34683

Dated 2/16/99


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, 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 am familiar with and accept the obligations of my position as registered agent.

Dated 2-16-99


Registered Agent