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March 18, 1999

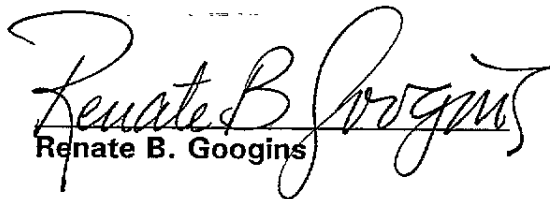
Secretary of State
Division of Corporations
P O Box 6327
Tallahassee, FL 32314

Re: H AND R BUSINESS SERVICES, INC.

To Whom It May Concern:

Enclosed please find the original and one copy of Articles of Incorporation of H AND R BUSINESS SERVICES, INC., together with a check in the amount of \$ 78.75. This represents the cost of the filing fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation of the above named corporation.

Very truly yours


Renate B. Googins

2501 South Bumby Avenue
Orlando, Florida 32806
Telephone (407) 894-8510

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**ARTICLES OF INCORPORATION
OF**

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

H AND R BUSINESS SERVICES, INC.

The undersigned subscriber(s) to these Articles of Incorporation, natural person(s) competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I - CORPORATION NAME

The name of the corporation is:

H AND R BUSINESS SERVICES, INC.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida Law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue six thousand (6,000) shares of no par value Common Stock, which shall be designated as "Common Shares".

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The principal office, if known, or the mailing address of the corporation is:

**H AND R BUSINESS SERVICES, INC.
2501 South Bumby Avenue
Orlando, Florida 32806**

The name and street address of the Initial Registered Agent of the Corporation is:

**Daniel J. Googins
2501 South Bumby Avenue
Orlando, Florida 32806**

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have one (1) Director initially. The number of Directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The name and address of the initial Director of the Corporation is as follows:

**Daniel J. Googins
2501 South Bumby Avenue
Orlando, Florida 32806**

ARTICLE VII - OFFICERS

The Officers of the Corporation shall be elected by the Board of Directors of the Corporation at the organizational meeting of the newly elected Board following each annual meeting of the stockholders. New offices may be

created, and appointment may be made therefor, and any office that may become vacant may be filled by the Board of Directors of the Corporation at any regular meeting of the Board or at any special meeting of the Board called for that purpose. The duties of the Officers of the Corporation shall be prescribed by the By-Laws. The Officers who shall serve during the first year of existence of the corporation, or until their successors are elected and have qualified, are as follows:

Harold Gustavsson	President
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Renate Googins	Secretary
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Renate Googins	Treasurer
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ARTICLE VIII - INCORPORATORS

The name(s) and address(s) of the Incorporator(s) signing these Articles of Incorporation are as follows:

Renate B. Googins
2501 South Bumby Avenue
Orlando, Florida 32806

ARTICLE IX - INDEMNIFICATION OF OFFICERS AND DIRECTORS

Each Director and Officer, in consideration of his services, shall be indemnified, whether then in office or not, for the reasonable costs and expenses incurred by him in connection with the defense of, or for advice concerning any claim asserted or proceeding brought against him by reason of his being or having been an Officer of the Corporation or Director of the Corporation, whether or not wholly owned or by reason of any act or omission to act as such Director or Officer provided that he shall not have been derelict in the performance of his duty as to the matters or matter in respect of which claim is asserted or proceeding brought. The foregoing right of indemnification shall not be exclusive of any other rights to which any Director or Officer may be entitled as a matter of law.

ARTICLE X - RELATED PARTY INDEMNIFICATION

No contract or other transaction between the Corporation and any other Firm or Corporation shall be adversely affected or invalidated by reason of the fact that any one or more of the Directors or Officers of this Corporation has an interest in or is a member, stockholder, director or officer, of any such other firm or corporation; and any director or directors or officer or officers, individually or jointly, may be a party or parties to, or may be interested in, any contract or other transaction of this corporation or in which this corporation is interested, and no contract, act or transaction of this corporation with any other person or persons, association, firm, or corporation, shall be affected or invalidated by reason of the fact that any Director or Directors or Officer or Officers of this Corporation may be in anywise interested in, or gain from, such transactions with such entities, and each and every person who may become a Director or Officer of this Corporation is hereby relieved from any liability that might otherwise be deemed to exist from thus contracting with this Corporation for the benefit of himself or any entity in which he may be in anywise interested.

ARTICLE XI - PREEMPTIVE RIGHTS

Every shareholder, upon sale of any new stock of this Corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his prorata share thereof (as nearly as may be done without the issuance of fractional shares) at the price which is offered to others.

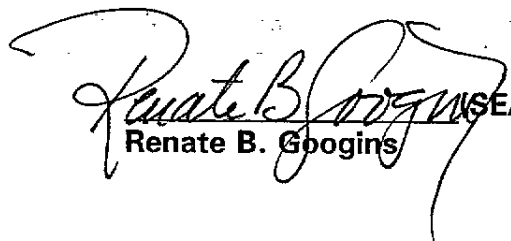
ARTICLE XII - AMENDMENT OF ARTICLES OF INCORPORATION

These articles may be amended by unanimous consent of all the Incorporators at any time before the issuance of any shares of corporate stock. After the issuance of any of the shares of stock in this Corporation, these articles may be amended at a special meeting of the stockholders duly called for that purpose or, provided that notice of such vote is on the published agenda of the meeting, at the Annual Meeting of stockholders or

at any other duly called meeting of the stockholders of this Corporation by vote of the holders of at least seventy-five (75) percent of the shares of stock issued at the time the vote to amend these Articles is taken.

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these

Articles of Incorporation this 18th day of March, 1999.


Renate B. Googins (SEAL)

**CERTIFICATE AND ACKNOWLEDGMENT
OF
REGISTERED AGENT**

FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**CERTIFICATE OF REGISTERED AGENT
OF
H AND R BUSINESS SERVICES, INC.**

Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted:

The above corporation, desiring to organize under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation at:

2501 South Bumby Avenue
Orlando, Florida 32806

has named:

Daniel J. Googins

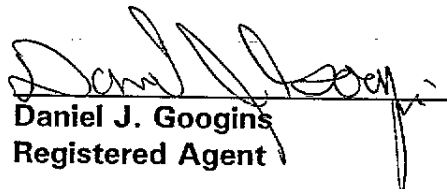
located at:

2501 South Bumby Avenue
Orlando, Florida 32806

as its Registered Agent to accept service of process within this State.

ACKNOWLEDGMENT

Having been named as Registered Agent to accept service of process for the above stated corporation at the place designated in this certificate, and being familiar with the obligations of that position, I hereby accept to act in this capacity, and agree to comply with the provisions of Florida Law in keeping said office.


Daniel J. Googins
Registered Agent