



SIR TAX *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.

March 19, 1999

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

900002813859--3
 -03/22/99-01118-011
 *****122.50 *****78.75

Ref.: CUTS ABOVE LAWN MANAGEMENT, INC.

Dear Sirs:

Please incorporate the above referenced corporation effective March 19, 1999, and mail filed articles to:

Mr. Eugene Vozzola
 P.O. Box 27
 Hollywood, FL 33020

FILED
 99 MAR 22 AM 11:40
 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA

Thank you for your continued assistance in these matters.

RKC
 3/25/99

Sincerely,

RKC

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

EFFECTIVE DATE
3-19-99

RKC/cutsabove

LETCORP.DOC

ARTICLES OF INCORPORATION
OF
CUTS ABOVE LAWN MANAGEMENT, INC.

FILED
99 MAR 22 AM 11:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

ARTICLE I - NAME

EFFECTIVE DATE
3-19-99

The name of the corporation shall be: Cuts Above Lawn Management, Inc.

The principal place of business of this corporation shall be: 119 North 24th Avenue, Hollywood, FL 33020.

The mailing address of the corporation shall be: P.O. Box 27, Hollywood, FL 33020.

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 March 19, 1999.

ARTICLE V - OFFICERS & DIRECTORS

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

Eugene Vozzola
President
119 North 24th Avenue
Hollywood, FL 33020

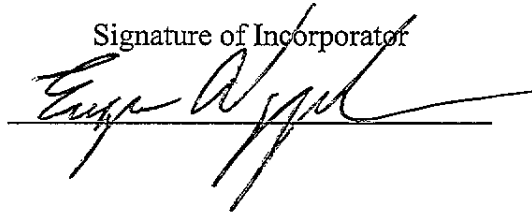
ARTICLE VI - INCORPORATORS

The name and street address of the incorporator of these articles of incorporation is:

Eugene Vozzola
President
119 North 24th Avenue
Hollywood, FL 33020

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this nineteenth day of March, 1999.


Signature of Incorporator



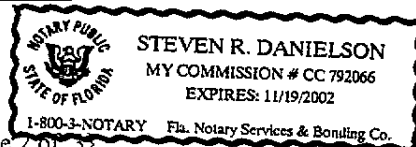
STATE OF FLORIDA.
COUNTY OF BROWARD.

THE FOREGOING instrument was acknowledged and sworn to before me this Friday, March 19, 1999 by Mr. Eugene Vozzola.

Notary Public



My Commission Expires: 11/19/2002.
(SEAL)



CERTIFICATE DESIGNATING
REGISTERED AGENT/REGISTERED OFFICE 99 MAR 22 AM 11:41

FILED

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.0501, 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:

CUTS ABOVE LAWN MANAGEMENT, INC.

The name and address of the registered agent and office is:

Eugene Vozzola
President
119 North 24th Avenue
Hollywood, FL 33020

SIGNATURE  (Corporate Officer)

TITLE: President
DATED: March 19, 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 607.0505 FLORIDA STATUTES.

SIGNATURE  (Registered Agent)

DATED: March 19, 1999