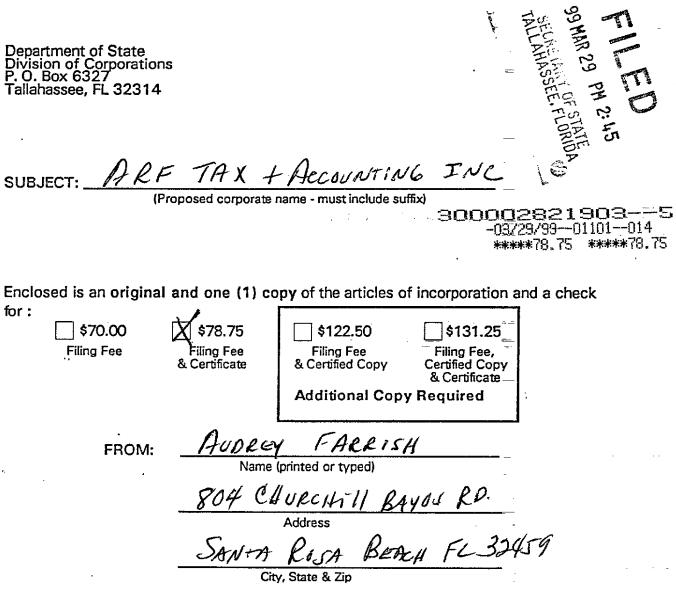
30212



950 - 267 - 2245

Daytime Telephone number

APR - 1 1999

SHARON

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

ARTICLES OF INCORPORATION

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

> NAME ARTICLE I

The name of the corporation shall be:

ARF TAX + ACCOUNTING INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

804 CHURCHILL BAYOU ROAD SANTA ROSA BEACH FR 32459

> SHARES ARTICLE III

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

100 SHARES

INITIAL REGISTERED AGENT AND STREET ADDRESS The name and address of the initial registered agent is:

> AUDREY FARRISH 804 CHURCHILL BAYOU RD. SANTA ROSA BEACH FC 32459

ARTICLE V INCORPORATOR(S)

See instructions for officers/directors

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is(are):

AUDROY FARRISH
804 CHURCHIII BAYOU RD
STATA ROSA BOL FL 32459

The undersigned incorporator(s) has(have) executed these Articles of Incorporation this

24th day of MARCH , 19 99 =

Green Signature

Signature

NOTE: Affixing an officer title after a signature of an incorporator does not constitute the designation of officers.

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

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.

1.	The name of the corporate	oration is:	ARF	TAX+	Accoun	Ting j	Tre.
2.	The name and address	AUDRO 804 C	(NAM (NAM HURCHI Or Mail Drop B	RRISH (E) II BAYOU OX NOT ACCEPT BEACH	rable)	ASSEE, FLOR	00 MAR 29 PM 2: 45

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

aledrey Janes	3-24-99
u (Signature)	(DATE)