



THE UNITED STATES
CORPORATION
COMPANY

P99000044757

ACCOUNT NO. : 072100000032

REFERENCE : 240403 4721094

AUTHORIZATION :

Patricia Pigjott

COST LIMIT : \$ 70.00

ORDER DATE : May 14, 1999

ORDER TIME : 3:06 PM

ORDER NO. : 240403-005

900002877919--8

CUSTOMER NO: 4721094

CUSTOMER: John L. Stinziano, Esq
JOHN L. STINZIANO ATTORNEY AT
JOHN L. STINZIANO ATTORNEY AT
Pelican Bay Corporate Center
5551 Ridgewood Dr., Ste 555
Naples, FL 34108

DOMESTIC FILING

NAME: AMERICAN TAX SERVICE OF
NAPLES, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Jeanine Reynolds

EXAMINER'S INITIALS:

FILED
99 MAY 17 PM 4:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

99 MAY 17 PM 3:59
DIVISION OF CORPORATION

3-17
15

ARTICLES OF INCORPORATION
OF
AMERICAN TAX SERVICE OF NAPLES, INC.

FILED
99 MAY 17 PM 4:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned hereby forms a corporation for profit under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the Corporation shall be: —

American Tax Service of Naples, Inc.

The address of the principal office of the corporation shall be 9961 Boca Circle, Naples, Florida, and the mailing address of the corporation shall be, 9961 Boca Circle, Naples, Florida 34109.

ARTICLE II. NATURE OF BUSINESS

The Corporation may engage or transact in 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 maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 200 shares of common stock at no par value.

ARTICLE IV. ADDRESS

The name of the initial registered agent of the corporation is Bradd R. Konert. The street address of the initial registered agent of the corporation is 9961 Boca Circle, Naples, Florida.

ARTICLE V. TERM OF EXISTENCE

The corporation is to exist perpetually.

ARTICLE VI. OFFICERS

The initial officers and directors of this corporation are:

Bradd R. Konert	President/Treasurer
Loretta J. Konert	Vice President/Secretary

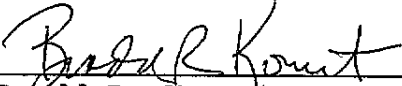
ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to these
Articles of Incorporation is:

Bradd R. Konert
9961 Boca Circle
Naples, FL 34109

The Incorporator herein is eighteen (18) years of age or
over.

IN WITNESS WHEREOF, The undersigned has hereunto set my
hand this 10th day of May, 1999.



Bradd R. Konert
Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

I, the undersigned, Bradd R. Konert, of 9961 Boca Circle, Naples, Florida, a resident of the State of Florida, having been designated as the Registered Agent in the above and foregoing Articles, am familiar with and accepts the obligations of the position of Registered Agent under 607.0505 and 617.0501 Florida Statutes.

May 10, 1999


Bradd R. Konert

FILED
99 MAY 17 PM 4:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA