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S.O'Brien  
3451 Queens St #624  
Sarasota, FL 34231

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-06/14/99-01094-016  
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**CORPORATION NAME(S) & DOCUMENT NUMBER(S), (if known):**

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NEW FILINGS	
<input type="checkbox"/>	Profit
<input type="checkbox"/>	NonProfit
<input type="checkbox"/>	Limited Liability
<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/ Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/ QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Reinstatement
<input type="checkbox"/>	Trademark
<input type="checkbox"/>	Other

FILED  
1999 JUN 14 AM 11:40  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION  
OF  
PROFESSIONAL GROUP SERVICES OF SARASOTA, INC.

FILED

1999 JUN 14 AM 11:40

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

The undersigned natural person(s), of the age of 21 or more, acting to form a corporation under the Chapter 607 of the Florida Corporate Code do hereby certify the following:

FIRST: The name of the corporation shall be Professional Group Services of Sarasota, Inc.

SECOND: The address of the initial registered office of the corporation is 3451 Queens Street, Apt. 624, Sarasota, Florida 34231, County of Sarasota. The name of the registered agent located at said address is Susan M. OBrien.

THIRD: The principal address of the corporation is 3451 Queens Street, Apt. 614, Sarasota, Florida 34231.

FOURTH: The purpose for which this corporation is organized shall be to provide professional accounting services. The corporation may engage in any other transaction or business permitted under the laws of the United States and of this State.

FIFTH: The total authorized stock of this corporation is divided into 10,000 shares of no par value.

SIXTH: The number of directors constituting the initial board of directors is one, and the name(s) and address(es) who will serve as directors until the first annual meeting of shareholders or until their successors are as follows:

Joseph Fischer, 3451 Queens St., Apt. 614, Sarasota, FL 34231

SEVENTH: The duration of the corporation is perpetual.

EIGHTH: The name(s) and address(es) of the person who is to act as incorporator(s) are as follows:

Susan M. O'Brien, 3451 Queens St., Apt. 624, Sarasota FL 34231

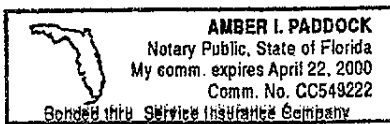
We(I), the undersigned, being all the incorporators of the corporation identified above, declare that we have examined the foregoing this 11 day of June, 1999.

Susan M. O'Brien

State of Florida

County of Sarasota

THE FOREGOING instrument was acknowledged and sworn to before me this 11 day of June, 1999, Susan M. O'Brien.



Amber L. Paddock  
Notary Public

STATE OF FLORIDA DEPARTMENT OF STATE

The following is submitted, in compliance with Chapter 48.091, Florida Statutes:

I agree as Resident Agent to accept Service of Process; to keep an office open during prescribed hours, to post my name (and any other officers of said corporation authorized to accept service of process at the above Florida designated address) in some conspicuous place in the office as required by Law.

Susan M. O'Brien  
Susan M. O'Brien, Registered Agent