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September 29, 1999

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

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****122.50 *****78.75

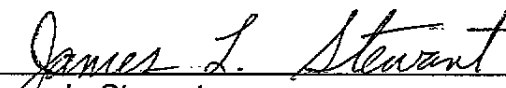
RE: Kenney, Stewart & Taylor, CPAs, Inc.

Gentlemen:

Enclosed please find the original and one copy of the Articles of Incorporation, together with my check in the amount of \$122.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation for the above named corporation.

Very truly yours,


James L. Stewart

FILED
1999 OCT -1 PM 3:35
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Kenney, Stewart & Taylor, CPAs, Inc.

MAILING ADDRESS OF CORPORATION

Kenney, Stewart & Taylor, CPAs, Inc.
440 East Osceola Street
Stuart, Florida 34994

PHONE

(561) 287-3410

Area Code Number Ext.

att 10/5

ARTICLES OF INCORPORATION

of
Kenney, Stewart & Taylor, CPAs, Inc.

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

ARTICLE I - CORPORATE NAME

The name of the corporation is:

Kenney, Stewart & Taylor, CPAs, 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 Ten Thousand shares (10,000) of One Dollar (\$1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the Initial Registered Agent office and the name of the Initial Registered Agent at that office is:

NAME	James L. Stewart		
ADDRESS	440 East Osceola Street		
CITY	Stuart	Florida	ZIP 34994

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

NAME	Kenney, Stewart & Taylor, CPAs, Inc.		
ADDRESS	440 East Osceola Street		
CITY	Stuart	Florida	ZIP 34994

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one (3) 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 names and addresses of the initial director of the corporation is as follows:

NAME	James L. Stewart		
ADDRESS	440 East Osceola Street		
CITY	Stuart	STATE Florida	ZIP 34994
NAME	Kevin M. Kenney		
ADDRESS	440 East Osceola Street		
CITY	Stuart	STATE Florida	ZIP 34994
NAME	Jay Taylor		
ADDRESS	440 East Osceola Street		
CITY	Stuart	STATE Florida	ZIP 34994

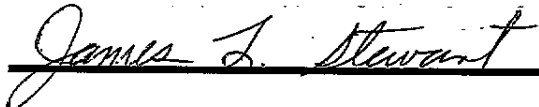
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1999 OCT - 1 PM 3:35
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VII - INCORPORATORS

The name and address of the incorporator signing these Articles of Incorporation is as follows:

NAME	James L. Stewart		
ADDRESS	440 East Osceola Street		
CITY	Stuart	STATE	Florida ZIP 34994
NAME			
ADDRESS			
CITY		STATE	ZIP
NAME			
ADDRESS			
CITY		STATE	ZIP

IN WITNESS WHEREOF, the undersigned subscriber has executed theses Articles of Incorporation this
29th day of September ,19 99.



(Seal)
(Seal)
(Seal)

CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT
OF

Kenney, Stewart & Taylor, CPAs, Inc.

FILED
1999 OCT - 1 PM 3: 35
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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 440 East Osceola Street
Stuart Florida 34994

has named James L. Stewart
located at the aforesaid address, as its Registered Agent to accept service of process
within this state.

ACKNOWLEDGEMENT

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 open said office.

James L. Stewart
(registered agent)