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TARLESHA WILLIAMS SMITH

801 N.W. 151ST Street North Miami Beach, Florida 33169

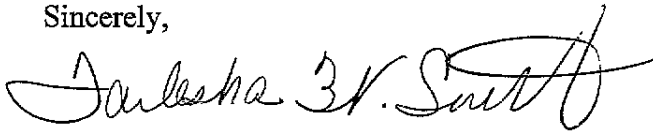
Tuesday, October 26, 1999

Enclosed please find a money order in the amount of \$78.75 along with the original Articles of Incorporation for PRECISION PLANNING, INC. One photocopy has also been included. Please mail the certified copy upon completion of the incorporation.

Should you have any questions regarding these Articles of Incorporation, please do not hesitate to call (305) 769-4949 or (305) 740-2897.

Thank you for your time and attention to this matter.

Sincerely,



Tarlesha Williams Smith

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CORPORATION
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ARTICLES OF INCORPORATION

OF

PRECISION PLANNING, INC.

The undersigned subscribers to these Articles of Incorporation, each a natural person competent to contract, hereby associate themselves together to form a corporation for profit under the laws of the State of Florida.

ARTICLE I - NAME

The name of the corporation is: PRECISION PLANNING, INC.

ARTICLE II - NATURE OF BUSINESS

The general character of nature of the business to be transacted by this corporation is:

To engage in any and all lawful business.

ARTICLE III - CAPITAL STOCK

The maximum number of share of stock that this corporation is authorized to have outstanding at any time is 1,000 shares of common stock, each share having the par value of one dollar (\$1.00).

Authorized capital stock may be paid for in cash, services, or property, at a just value to be fixed by the Board of Directors of this corporation at any regular or special meeting.

ARTICLE IV - TERM OF EXISTENCE

This corporation shall have perpetual existence.

ARTICLE V - REGISTERED OFFICE AND REGISTERED AGENT

The registered office and resident agent's office of the corporation shall be located at 801 N.W. 151st Street, North Miami Beach, Florida 33169, the registered office's mailing address is:

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MIAMI BEACH, FLORIDA

PRECISION PLANNING, INC.
c/o Tarlesha W. Smith
P.O. Box 681048
North Miami, FL 33168-1048

and the resident agent at such address is: TARLESHA WILLIAMS SMITH

ARTICLE VI – INITIAL DIRECTORS

The names and street address of the initial directors who shall hold office until their successors are elected and have qualified, are as follows.

Tarlesha Williams Smith
801 N.W. 151st Street
North Miami Beach, FL 33169

Marc S. Smith
801 N.W. 151st Street
North Miami Beach, FL 33169

The number of directors may be either increased or diminished by the bylaws but shall never be less than one.

ARTICLE VII – OFFICERS

The names of the officers, who are to conduct the business of the corporation until those elected at the first election, are as follows:

PRESIDENT:	TARLESHA WILLIAMS SMITH
SECRETARY:	TARLESHA WILLIAMS SMITH
TREASURER:	MARC S. SMITH

ARTICLE VIII SUBSCRIBERS

The name and street address of the subscriber of these Articles of Incorporation is as follows:

TARLESHA WILLIAMS SMITH
801 N.W. 151st Street, North Miami Beach, FL 33169

ARTICLE IX – EFFECTIVE DATE

The Articles of Incorporation shall be effective on the date of the filing of these Articles of Incorporation with the office of the Secretary of State of the State of Florida.

ARTICLE X – AMENDMENT

The Articles of Incorporation may be amended in the manner provided by Law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholder's meeting by a majority of the stock entitled to vote thereon, unless all the directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

IN WITNESS WHEREOF, we have hereunto set our hands and seals,
acknowledged and filed the foregoing Articles of Incorporation under the laws of the
State of Florida, the _____ day of October, 1999.

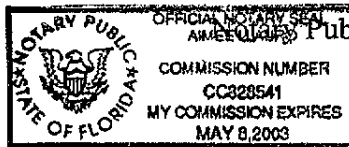
(Seal)

STATE OF FLORIDA)
) SS.
COUNTY OF MIAMI-DADE)

BEFORE ME, personally appeared Tarlesha W. Smith, to me well known and
know to me to be the individual described in and who executed the foregoing Articles of
Incorporation, and she acknowledged before me that she executed the same for the
purposes therein expressed.

WITNESS my hand and official seal in the County and State named above, this
25th day of October, 1999.

Aimee Clark



My Commission Expires:

ACCEPTANCE OF REGISTERED AGENT

TARLESHA WILLIAMS SMITH

Having been named to accept service of process for: PRECISION PLANNING, INC. At the place designated in the foregoing Articles of Incorporation, she agrees to act in this capacity, and agrees to comply with the provisions of Florida Statutes Section 48.091 relative to keeping open such office.

Date: October 25, 1999

By: Tarlesha Williams Smith
TARLESHA WILLIAMS SMITH

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA