

GEORGE T. ELDRIDGE ACCOUNTANTS, INC.

EXPERIENCED: Since 1966

Over three decades

Education: Baccalaureate Degree in Accounting

* Financial Advisor

* Management Advisor

* Insurance Advisor

* Real Estate Advisor

* Corporation Advisor

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January 29, 1999

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*****70.00 *****70.00

State of Florida
Secretary of State
Corporation Division
409 East Gaines Street
Tallahassee, Florida 32399

Choice of Names: 1st - A 1 ACCOUNTANTS, INC. (if available destroy 2nd)
2nd - Suncoast Accountants, Inc. (use only if 1st is not available)

RE: Articles of Incorporation.

Enclosed please find check for the required amount. When the filing is completed, please return to the following accounting office in Mango, Florida. An address label is enclosed for your convenience.

George T. Eldridge Accountants, Inc.
Post Office Box 1187
Mango, Florida 33550-1187

Thank you!!
Anita
GTE/hart
encl. 6

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 FEB -1 AM 11:07

TAX ACCOUNTANT

11509 E. Dr. M. L. King Jr., Blvd.
Post Office Box 1187 Mango, Florida 33550
Phone: (813) 684-3399 Fax: (813) 684-0392

2-9
1025

FILED STATE
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
99 FEB - 1 AM 11:08

ARTICLES OF INCORPORATION

OF

A 1 ACCOUNTANTS, INC.

We, the undersigned, hereby organize for the purpose of becoming a Corporation under the laws of the State of Florida, by and under the provisions of the Statutes of the said State of Florida, providing for the formation, rights, privileges, immunities and liabilities of Corporations for profit.

ARTICLES I - NAME

The name of the Corporation shall be A 1 ACCOUNTANTS, INC.

ARTICLE II - DURATION

The period of its duration is perpetual, commencing on the date of filing these articles with the State of Florida, Secretary of State, Florida Department of State.

ARTICLE III - PURPOSE

The purpose for which the corporation is organized is the transaction of any or all lawful business for which corporations may be engaged in under the laws of the United States and the State of Florida's General Corporation Act.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 2,500 SHARES which should be designated "Common Shares." The par value per share is one dollar (\$1.00).

ARTICLE V - CAPITAL

The amount of capital with which the Corporation will begin

business shall be ONE HUNDRED DOLLARS (\$100.00).

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 11509 DR. M. L. KING JR. BLVD. East, MANGO, FL 33550 The Principal Address is the same.

The name of the initial registered agent of this corporation at that address is GEORGE T. ELDRIDGE.

ARTICLE VII - BOARD OF DIRECTORS

1. This corporation is not required to have two (2) or more directors.
2. A director is not required to be a shareholder.
3. Each director must be of legal age.
4. Meetings of the Board of Directors may be held within or without the State of Florida.
5. The shareholders of this corporation may remove any director from office at any time with or without cause.

ARTICLE VIII - ADDRESSES OF BOARD OF DIRECTORS

RALPH Eldridge
P.O. Box 368
Connersville Indiana 47331-0368

ARTICLE IX - INCORPORATOR

The incorporator is

George T. Eldridge
11509 Dr. Martin Luther King, Jr. Blvd. East
Post Office Box 1187
Mango, Florida 33550-1187

ARTICLE X - BYLAWS

The power to adopt, amend, or repeal the Bylaws of the corporation shall be vested in the Board of Directors and the Shareholders without any restriction of their powers conferred by statute.

ARTICLE XI - RESTRICTIONS ON TRANSFER OF STOCK

1. Shares held by any shareholder may not be resold or otherwise transferred to other persons unless such shares are first offered to the remaining shareholders or to the corporation.
 - a. The price and terms at which, and the time within which, such shares may be offered and sold shall be further specified by written agreement among all of the shareholders and this corporation.
- " Otherwise transferred" means, for example, shares cannot be passed on by gift, divorce, donation, or inheritance.
3. The sale or transfer may be made only after the same shall have been approved at a shareholders' meeting, exclusive of the stock proposed to be sold or transferred.
4. The shares of stock held by the shareholder proposing to sell or transfer his shares may not be voted or counted for any purpose at said meeting.

ARTICLE XII - ADOPTION OF BYLAWS

A special meeting of the Board of Directors will be held, upon the call of the president, for the purpose of completing the organization of the corporation and the adoption of the bylaws and the transaction of such other business as may come before the meeting.

ARTICLE XIII - AMENDMENT OR REPEAL

This corporation reserves the right to amend or repeal any Article or provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholder is subject to this reservation.

ARTICLE XIV - TERMS OF ISSUING STOCK

Stock to be issued pursuant to these Articles of Incorporation shall be issued under the terms, provisions, and conditions of the Internal Revenue Code.

ARTICLE XV - TRANSACTIONS WITH OTHER CORPORATIONS, SOLE PROPRIETORSHIPS, INDIVIDUALS, AND/OR OTHER BUSINESS

1. No contract or other transaction between this corporation and any other businesses, and no contract or transaction of this corporation, shall in any way be affected or invalidated by the fact that any of the directors or shareholders are pecuniarily or otherwise interested in any other corporation,

or are directors, officers, or owners of any other corporation/businesses.

2. Any director individually, or any business of which any director may be a member/owner, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of this corporation, provided that the fact that he or such business is so interested shall be disclosed or shall have been known to the Board of Directors.

IN WITNESS WHEREOF,

I have hereunto subscribed my name and affixed my seal to these Articles of Incorporation, on this 29th day of January, 1999_ A.D.

George T Eldridge

January 29, 1999

Signature

Date

State of Florida

County of Hillsborough

Before me, the undersigned authority, personally appeared

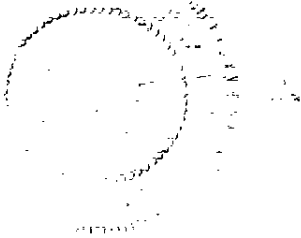
GEORGE T ELDRIDGE

who, being first duly sworn, deposes and says that he is the individual described in and who executed the foregoing Articles of Incorporation and acknowledged before me that he executed the same for the purpose therein expressed.

WITNESS my hand and official seal in the above named County and State this the 29th day of January, 1999 A.D.

Notary Public: Hazel A. Throop CC 481928

My Commission Expires: 07/19/1999



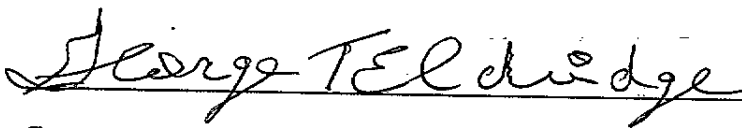
CERTIFICATE DESIGNATING PLACE OF BUSINESS OF DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED

Pursuant to Chapter 48.091, Florida Statutes, the following
is submitted:

That A 1 ACCOUNTANTS, INC. desiring to organize under the
laws of the State of Florida with its initial registered office as
indicated in the Articles of Incorporation at 11509 Dr. Martin
Luther King, Jr. Blvd East, Post Office Box 1187, Mango, Florida
33550 has named George T. Eldridge located at 11509 Dr. Martin
Luther King, Jr. Blvd. East, Post Office Box 1187, Mango, Florida
33550, as its agent to accept service of process within this
state.

ACKNOWLEDGEMENT:

Having been named to accept service of process for the above
stated corporation, at place designated in this certificate, I
hereby accept to act in this capacity, and agree to comply with
the provisions of said Act relative to keeping open said office.



George T. Eldridge

January 29, 1999

Date

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 FEB - 1 AM 11:08