	DATE	DOCUMENT NO	DESCRIPTION			FILING	EXPED	PENALTY	CERT	COPY
1.	2/14/2000	199935605422	99A	ANNUAL REPORT OF PROFESSIONAL CORP		10.00	0.00	0.00	0.00	0.00
					TOTAL	10.00	0.00	0.00	0.00	0.00

Return To: WALTER S. MALIPPA, JR. 200 CHESTNUT AVE NE STE D WARREN, OH 44483-0000

-cut along the dotted line-



The State of Ohio & Certificate &

Secretary of State - J. Kenneth Blackwell

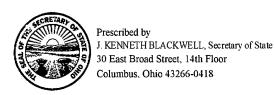
891940

It is hereby certified that the Secretary of State of Ohio has custody of the business records for MALIPPA, BURKEY & CO. and that said business records show the filing and recording of:

<u>Document(s)</u> ANNUAL REPORT OF PROFESSIONAL CORP <u>Document No(s):</u> 199935605422

United States of America State of Ohio Office of the Secretary of State Witness my hand and the seal of the Secretary of State at Columbus, Ohio, This 29th day of November, A.D. 1999

> J. Kenneth Blackwell Secretary of State



1999 ANNUAL REPORT OF PROFESSIONAL CORPORATION

In compliance with Section 1785.06 of the Ohio Revised Code, the following report is submitted:

Name of Corporation: WSM/CPA, INC.

Corporate Charter/License Number: 891940

The following is a complete list of shareholders of the above named corporation as of June 30th of this

Name	Complete Street Address					
1. WALTER S. MALIPOR In	LEM 1775BURG, OH 44430					
2						
3						
4						
5						
6						
7						
8						
9						
10						

(Extra pages may be attached for additional names)

I hereby certify that all of the foregoing shareholders are duly licensed or otherwise legally authorized to render professional services in this state in the practice of: CENTIFICE PUBLIC ACCOUNTIFIC

100

(Corporate Officer)

WSM/CPA, INC. WALTER S. MALIPPA, JR.

CERTIFIED PUBLIC ACCOUNTANT
200 CHESTNUT AVE. NE - SUITE D
WARREN, OHIO 44483

Speran P.O. Col

4321640788

Idahi