DOT DENN SALANCIAL ADVCE 25 August 26, 1997

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Mr. Jay Kassees
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

ATTN: MS. SHARON TALA

60002280156---: -08/28/97--01100--025 *****78.75 *****78.79

Dear Ms. Tala:

Pursuant to my telephone conversation earlier today with Bobbie in your office, (your reference number P97000073725), I enclose Articles of Incorporation for Stewart & Do, Inc., duly executed, along with our check in the amount of \$78.75 representing filing fees and certificate of status.

The first originals of these Articles were mailed to your office, Certified, on August 14; however Bobbie was unable to locate them—thus the second originals and check.

We would appreciate your immediate attention to this matter, and have enclosed an envelope for your convenience in overnighting the information back to us. Please contact the undersigned should you have any question.

Yours very truly,

LINN and ASSOCIATES

Linda A. Smith, Office Manager

Lenola a. Smith

Enclosures

6446 Central Avenue • St. Petersburg, FL 33707 • 800-913-9660 • 813-381-7500 • FAX 813-343-7602

Securities offered through

Investment Management & Research, Inc.

Member NASD/SIPC

ARTICLES OF INCORPORATION OF STEWART & DO, INC.

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

ARTICLE I Name of Corporation

The name of the corporation shall be:

STEWART & DO, INC.

ARTICLE II Nature of Business

The general nature of the business to be transacted by this corporation is anything related to financial planning or any other activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE III Capital Stock

The maximum number of shares the corporation is authorized to have outstanding at any one time is 1000 shares of One (\$1.00) Dollar par value all of which shall have the same rights and privileges.

ARTICLE IV Initial Capital

The amount of capital with which this corporation will begin business is not less than One Thousand (\$1000.00) Dollars.

ARTICLE V Term of Existence

This corporation is to exist perpetually.

ARTICLE VI Principal Place of Business

The initial street address in this state of the principal office of this corporation is: 6446 Central Avenue, Saint Petersburg, Florida 33707. The corporation may from time to time move the principal office to any other address in Florida, and may establish branch offices at such other places within or without the State of Florida as may be determined and deemed expedient.



ARTICLE VII

This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less than one. The name and address of the initial director of this corporation is:

MAX P. LINN 6446 Central Avenue Saint Petersburg, Florida 33707

ARTICLE VIII Subscribers

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

MAX P. LINN 6446 Central Avenue Saint Petersburg, Florida 33707

ARTICLE IX Designation of Registered Agent

The initial designation of the Registered Office of this corporation shall be 6446 Central Avenue, Saint Petersburg, Florida 33707, and the Registered Agent shall be MAX P. LINN, who shall accept service of process within this State until changed according to law.

ARTICLE X Amendment

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the stockholders by a majority of the stock entitled to vote thereon.

ARTICLE XI Commencement of Corporate Existence

The date that corporation existence shall begin shall be the date of the filing of these Articles of Incorporation with the State of Florida.

ARTICLE XII Pre-Emptive Rights

The shareholders of this Corporation shall be entitled to purchase ratably according to their respective holdings, any shares of the Corporation hereinafter issued or any securities exchangeable for or convertible into such shares or any warrants or other instruments evidencing rights or options to subscribe for, purchase or otherwise acquire such shares, but in either case only at such prices and during such period or periods and upon such terms and conditions as may be determined from time to time by the Board of Directors.

IN WITNESS WHEREOF, the incorporator above named, has hereunto set his hand and seal this 13th day of August, 1997.

STATE OF FLORIDA-COUNTY OF PINELLAS

THE FOREGOING was acknowledged and sworn to before me this 13th day of August 1997 by Max P. Linn of Stewart & Do, Inc.

Notary Public

9-89-8000

My Commission Expires



ACCEPTANCE OF REGISTERED AGENT

MAX P. LINN does hereby accept the designation of Registered Agent and states that he is familiar with, and accepts, the obligations provided for in 607.0501, Florida Statutes.

DATED this 13th day of August 1997.

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