

WARFEL, GOLDBERG, DARIOTIS & WALDOCH, P.A.

ATTORNEYS AT LAW

TIMOTHY J. WARFEL*
STUART E. GOLDBERG*
TERRENCE T. DARIOTIS
LAUCHLIN TENCH WALDOCH
CURTIS B. HUNTER

PHONE: (850) 222-4000
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2120 KILLARNEY WAY
TALLAHASSEE, FLORIDA 32308

POST OFFICE BOX 12458
TALLAHASSEE, FLORIDA 32317

G15797

* Florida Bar Certified
Wills, Trusts & Estates

December 31, 1997

HAND DELIVERY

Corporate Records
Florida Department of State
Post Office Box 6327
Tallahassee, Florida 32314

400002434544--5
-02/19/98--01001--007
****122.50 ****122.50

RE: Articles of Share Exchange
Nobles, Varnum & Associates, Inc.

Dear Corporate Specialist:

Enclosed is the original Articles of Share Exchange of Nobles, Varnum & Associates, Inc. Upon filing, please return a certified copy of the Articles to the undersigned. You will note that the Articles provide that the share exchange will be effectuated on December 31, 1997.

My firm's check in the amount of \$122.50 is enclosed as payment for the following fees:

Filing fees (\$35/per party)	\$ 70.00
Certified copy	52.50
	\$122.50

Your prompt attention to this matter will be greatly appreciated.

Sincerely,

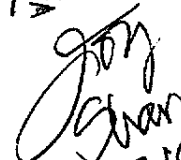

Stuart E. Goldberg

SEG/tms

Enclosures

cc: Allen K. Nobles (w/encl.)
Elliott W. Varnum (w/encl.)

FILED
98 JUL -7 PM 4:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA


Share exchange
CC

RECEIVED
98 FEB 18 PM
DEPARTMENT OF STATE
DIVISION OF CORPORATE
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

COPY

February 19, 1998

WARFEL, GOLDBERG, ET. AL.
ATTN: STUART E. GOLDBERG
P.O. BOX 12458
TALLAHASSEE, FL 32317

SUBJECT: ALLEN NOBLES & ASSOCIATES, INC.
Ref. Number: G15797

We have received your document for ALLEN NOBLES & ASSOCIATES, INC. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The current name of the entity is as referenced above. Please correct your document accordingly.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6957.

Joy Moon-French
Corporate Specialist

Letter Number: 398A00009525

*Call when Ready
222-4000
ASK for Tony*

RECEIVED

98 JUL -7 PM 4:15

RECEIVED

WARFEL, GOLDBERG, DARIOTIS & WALDOCH, P.A.

ATTORNEYS AT LAW

TIMOTHY J. WARFEL*
STUART E. GOLDBERG*
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2120 KILLARNEY WAY
TALLAHASSEE, FLORIDA 32308

POST OFFICE BOX 12458
TALLAHASSEE, FLORIDA 32317

July 7, 1998

* Florida Bar Certified
Wills, Trusts & Estates

HAND DELIVERY

Joy Moon-French
Corporate Specialist
Florida Department of State
409 East Gaines Street
Tallahassee, Florida 32301

RE: Allen Nobles & Associates, Inc.
Your Ref. No. G15797

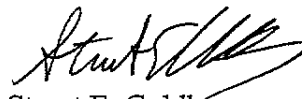
Dear Ms. Moon-French:

Enclosed is a copy of your correspondence dated February 19, 1998, requesting correction of the name of the entity in the Articles of Share Exchange submitted for filing. Also enclosed is the original document titled: Articles of Share Exchange of Allen Nobles & Associates, Inc. f/k/a Nobles, Varnum & Associates, Inc., which reflects the correction. The filing fee of \$122.50 was previously submitted.

Please date stamp the enclosed copy of the Articles of Share Exchange and return it to me for my records.

Thank you for your assistance.

Sincerely,



Stuart E. Goldberg

SEG/tms

Enclosures

cc: Allen K. Nobles (w/encl.)
Elliott W. Varnum (w/encl.)

FILED

98 JUL -7 PM 4:04

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF SHARE EXCHANGE
OF ALLEN NOBLES & ASSOCIATES, INC.
F/K/A NOBLES, VARNUM & ASSOCIATES, INC.**

Pursuant to section 607.1105, Florida Statutes (1995), Allen Nobles & Associates, Inc. f/k/a Nobles, Varnum & Associates, Inc. (the "Acquiring Corporation"), hereby files these Articles of Share Exchange which state:


1. The plan of share exchange is attached hereto as Exhibit "A".
2. The effective date of the share exchange is December 31, 1997.
3. The date each corporation adopted the plan of share exchange by the shareholders:

Allen Nobles & Associates, Inc. f/k/a
Nobles, Varnum & Associates, Inc.

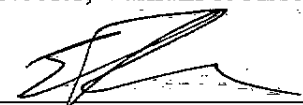
December 31, 1997

Varnum & Associates, Inc.

December 31, 1997



ALLEN K. NOBLES, President
Allen Nobles & Associates, Inc. f/k/a
Nobles, Varnum & Associates, Inc.



ELLIOTT W. VARNUM, President
Varnum & Associates, Inc.


STATE OF FLORIDA
COUNTY OF LEON

The foregoing instrument was acknowledged before me this 25th day of June, 1998, by ALLEN K. NOBLES, President of Allen Nobles & Associates, Inc. f/k/a Nobles, Varnum & Associates, Inc., a Florida corporation, on behalf of the corporation. He is / personally known to me or produced _____ as identification.

Toni M. Singletary
(Signature)

(Type/Print Notary Name)
Notary Public
Commission No.

My Commission expires:

 Toni M. Singletary
MY COMMISSION # CC668059 EXPIRES
November 7, 2001
BONDED THROUGH TROY FAIR INSURANCE, INC.

STATE OF FLORIDA
COUNTY OF LEON


The foregoing instrument was acknowledged before me this 6th day of March, 1998, by ELLIOTT W. VARNUM, President of Varnum & Associates, Inc., a Florida corporation, on behalf of the corporation. He is / personally known to me or produced _____ as identification.

Toni M. Singletary
(Signature)

(Type/Print Notary Name)

Notary Public
Commission No.

My Commission expires:

 Toni M. Singletary
MY COMMISSION # CC668059 EXPIRES
November 7, 2001
BONDED THROUGH TROY FAIR INSURANCE, INC.

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Plan of Share Exchange

Pursuant to section 607.1102, Florida Statutes, the following plan of share exchange is submitted:

1. The name of the acquiring corporation is Allen Nobles & Associates, Inc. f/k/a Nobles, Varnum & Associates, Inc.
2. The name of the corporation the shares of which will be acquired is Varnum & Associates, Inc.
3. The terms and conditions of the exchange are as follows:
 - a. Allen Nobles & Associates, Inc. f/k/a Nobles, Varnum & Associates, Inc. will acquire all of the issued and outstanding common shares of Varnum & Associates, Inc., pursuant to a Plan of Reorganization.
 - b. This exchange shall be consummated pursuant to Section 368(a)(1)(D) of the Internal Revenue Code.

Exhibit "A"