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May 1, 2000

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Corporate Records Bureau
Division of Corporations
Department of State
Post Office Box 6327
Tallahassee, Florida 32301

RE: GULLIFORD & ASSOCIATES, INC.

Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation for **GULLIFORD & ASSOCIATES, INC.** I also enclose my trust account check in the amount of \$122.50 in payment of the filing fee for same. Upon filing the Articles of Incorporation, please return the certified copy to me.

Thank you for your assistance. If you have any questions or require anything further, please do not hesitate to contact me.

Very truly yours,


ALAN C. JENSEN

Enclosures

ACJ/sky

FILED
00 MAY 17 AM 7:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION
OF
GULLIFORD & ASSOCIATES, INC.

FILED
00 MAY 17 AM 7:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation:

Article I - Name

The name of this corporation is Gulliford & Associates, Inc.

Article II - Duration

This corporation shall have perpetual existence.

Article III - Purpose

This corporation is organized for the purpose of transacting any or all lawful business.

Article IV - Capital Shares

The aggregate number of shares which this corporation shall have authority to issue shall be 1,000 of a par value of \$1.00 per share.

Article V - Principal and Registered Office and Registered Agent

The street address of the principal office of the corporation is 75 Beach Avenue; Atlantic Beach, Florida, and the address of the initial registered office of this corporation is 75 Beach Avenue; Atlantic Beach, Florida and the name of the initial registered agent at that address is William I. Gulliford.

Article VI - Initial Board of Directors

This corporation shall have two (2) directors initially. Thereafter, the number of directors may be either increased or decreased from time to time in the manner provided by the Bylaws, but shall never be fewer than one. The name and address of the initial directors of this corporation are:

<u>Name</u>	<u>Address</u>
William I. Gulliford	75 Beach Avenue Atlantic Beach, FL 32233
Harriet L. Gulliford	75 Beach Avenue Atlantic Beach, FL 32233

Article VII - Incorporator

The name and address of the person signing these articles is:

<u>Name</u>	<u>Address</u>
William I. Gulliford	75 Beach Avenue Atlantic Beach, FL 32233

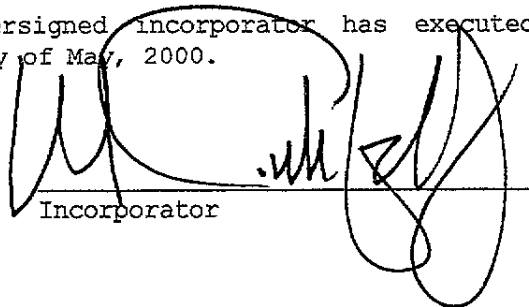
Article VIII - Indemnification

The corporation shall have the power to indemnify all officers and directors and former officers and directors to the fullest extent possible under Florida law or as may be more fully set forth in the by-laws.

Article IX - Amendment

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

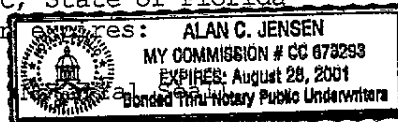
IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 12th day of May, 2000.


Incorporator

STATE OF FLORIDA
COUNTY OF DUVAL

The foregoing instrument was acknowledged before me this 12 day of May, 2000, by William I. Gullipord.

Alan C. Jensen (print name)
Notary Public, State of Florida
My Commission Expires:



Personally known or has produced _____ as identification.

ACKNOWLEDGEMENT AND ACCEPTANCE

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby accept such designation to act as registered agent, and agree to comply with the provisions of Florida statutes relative to keeping open said office.

[Signature]

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA