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LAW OFFICE OF
WAGGONER & BRUEHL, P.A.

Timothy J. Bruehl

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Paul H. Waggoner
of Counsel

October 17, 2001

Secretary of State
Attention: Corporate Division
State Capital
Tallahassee, FL 32303

FILED
01 OCT 22 AM 9:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Re: VALUATION & TAX ASSOCIATES, INC.

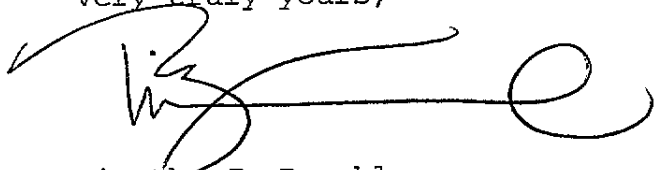
Gentlemen/Madam:

We are enclosing herewith duplicate originals of the Articles of Incorporation for the above-named. Our check in the amount of \$78.75 is also enclosed.

Would you please file the original Articles of Incorporation and return a certified copy of the same to our office.

Thank you for your assistance and cooperation.

Very truly yours,



Timothy J. Bruehl
TJB/emg
Encs.

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*****78.75 *****78.75

B. Mitchell OCT 24 2001

ARTICLES OF INCORPORATION
OF
VALUATION & TAX ASSOCIATES, INC

FILED
01 OCT 22 AM 9:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be VALUATION & TAX ASSOCIATES, INC.

ARTICLE II PRINCIPAL OFFICE

The street address of the principal office is 14171 Bokeelia Road, Bokeelia, Florida 33922, and the mailing address of this corporation shall be P.O. Box 811, Bokeelia, Florida 33922.

ARTICLE III CAPITAL STOCK

The aggregate number of shares which the corporation shall have authority to issue is SEVEN THOUSAND FIVE HUNDRED (7,500) SHARES, consisting of one class only designated as "common stock," with par value of \$1.00 per share.

The Stock of the corporation shall be restricted as to transfer as follows, which restriction shall be imprinted upon the stock certificates issued by the corporation:

No stock of the corporation shall be transferred until such transfer has been proposed in writing to the Board of Directors of the corporation by written proposal filed with them stating the number of shares to be transferred, the price per share, and the name of the transferee. The Board of Directors shall within sixty (60) days after receipt of such proposal either consent to the transfer or furnish a purchaser for the shares at the same price. Failure of the Directors to act upon such a proposal within sixty days after receipt thereof shall be deemed to consent by them to the proposed transfer. No such proposed transfer shall be made until the aforesaid sixty(60) days have expired or the Board of Directors have consented thereto.

ARTICLE IV INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is PRISCILLA M. LEWIS, and her address is 14171 Bokeelia Road, Bokeelia, Florida 33922, and the designated agent by her signature hereon, does hereby declare that she is familiar with and accepts the duties, responsibilities and obligations as registered agent for said corporation pursuant to the provisions of Section 607.0501, Florida Statutes.

ARTICLE V INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is PRISCILLA M. LEWIS at 14171 Bokeelia Road, Bokeelia, Florida 33922.

ARTICLE VI DIRECTORS

The number of the directors constituting the initial Board of Directors of the corporation is two (2), and thereafter the number of directors shall be such number as is fixed from time to time by the by-laws. The initial Board of Directors shall be the following: PRISCILLA M. LEWIS, P.O. Box 811, Bokeelia, Florida 33922, and JOSEPH AINSWORTH, P.O. Box 811, Bokeelia, Florida 33922.

ARTICLE VII PERIOD OF EXISTENCE

The period of its existence is perpetual.

ARTICLE VIII PURPOSE

The purpose or purposes for which this corporation is organized is to engage in any lawful activities within the purposes for which a corporation may be organized under the Florida Business Corporation Law (Chapter 607 of the Florida Statutes).

The undersigned has executed these Articles of Incorporation this 17th day of October, 2001.

Priscilla M. Lewis

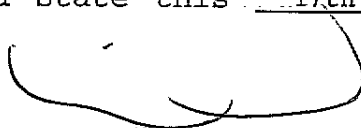
Priscilla M. Lewis
Incorporator and
Registered Agent

STATE OF FLORIDA
COUNTY OF LEE

I HEREBY CERTIFY that on this day personally appeared before me, an officer duly authorized to administer oaths and take acknowledgements, PRISCILLA M. LEWIS, who (X) is personally known to me or () who has produced _____ as identification.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at said County and State this 17th day of October, 2001.

My commission expires:



Notary Public



Eileen M. Grover
Commission # CC 680157
Expires Oct. 23, 2001
Bonded Thru
Atlantic Bonding Co., Inc.