

P01000122183

THOMAS WANDERON & ASSOCIATES

♦ TAX ACCOUNTING, INC. ♦

December 21, 2001

Corporate Records Bureau
Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, FL 32301

EFFECTIVE DATE
1-1-02

Enclosed please find Articles of Incorporation for Panoria A. Magnuson, P.A.
along with a check in the amount of \$ 78.75 to cover the various fees and taxes
to be effective JANUARY 1, 2002.

Please return any pertinent information to this office.

Very truly yours,



Thomas Wanderon & Associates

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

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TALLAHASSEE, FLORIDA
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Articles of Incorporation Of

PANORIA A. MAGNUSON, P.A.

A Florida Professional Association

The undersigned Incorporator, in order to form a Professional Association under the laws of the State of Florida, adopt the following Articles of Incorporation:

I. Name of Professional Association

The name of this Professional Association is:

PANORIA A. MAGNUSON, P.A.

EFFECTIVE DATE
1-1-02

II. Principal Office

The street and mailing address for the Professional Association is as follows:

Mailing & Street Address: 5774 Greenwood Circle
Naples, Florida 34112

III. Shares

The total number of shares that the Professional Association is authorized to issue and have outstanding at any one time is Five Hundred (500) shares of One Dollar (\$1.00) par value each. Such shares shall be of a single class and represented by certificates. This single class of shares shall together have unlimited voting rights (with one vote per share) and together represent those entitled to receive the net assets of the Professional Association upon dissolution. No preferences, qualifications, limitations, restrictions, or special rights, other than those provided by law, shall exist with respect to any of the shares of the Professional Association of any of the holders of such shares without a determination of such by the Board of Directors.

At any time and from time to time when authorized by resolution of the Board of Directors and without any action by its stockholders, the Professional Association may issue or sell any shares of its capital stock of any class, whether out of the unissued shares authorized by these Articles of Incorporation originally filed or by any amendment of the Articles, or out of shares of its stock acquired after the issue, and whether or not the shares so issued or sold shall confer upon the holders of them the right to exchange such shares for other shares of stock of the Professional Association of any class or classes. The Professional Association may receive in payment, in whole or in part, for any

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shares of its stock issued or sold by it, any tangible or intangible property or benefit to the Professional Association including cash, promissory notes, services performed, promises to perform services evidenced by a written contract, or other securities of the Professional Association. In the absence of actual fraud in the transaction, the determination of the Directors of the Professional Association as to the adequacy of the consideration received or to be received for shares shall be conclusive.

Pursuant to the Florida Statutes, this Professional Association may not issue any of its capital stock to anyone other than a professional corporation, a professional limited liability company, or an individual who is duly licensed or otherwise legally authorized to render the same specific professional services as those for which this Professional Association was incorporated.

IV. Shareholder Restrictions

No shareholder of this Professional Association may sell or transfer his or her shares in this Professional Association except to another professional corporation, professional limited liability company, or individual, each of which must be eligible to be a shareholder of such Professional Association..

V. Initial Registered Office / Agent

The street address of the Professional Association's initial registered office and the name of its initial registered agent at that office are as follows:

ROBIN DOXEY
868 106TH AVENUE NORTH
NAPLES, FLORIDA 34108

A written acceptance as required in section 607.0501(3), F.S., is attached to this document.

VI. Name / Address of Incorporator

The name and address of each incorporator of this Professional Association is as follows:

PANORIA A. MAGNUSON
5774 Greenwood Circle
Naples, Florida 34112

Initial Director

The number of initial directors of this Professional Association shall be one (1) individual. The number of Directors of the Professional Association may be increased or decreased from time to time in the manner of amendment to these articles of incorporation or in the manner provided for in the Bylaws.

The name and address of the individual who shall serve as the Initial Director are as follows:

PANORIA A. MAGNUSON
5774 Greenwood Circle
Naples, Florida 34112

VII. Purpose

The sole and specific purpose for which the Professional Association is organized is to render professional services for sale of real estate.

VIII. Duration

The duration of the Professional Association shall be perpetual.

IX. Managing the Business

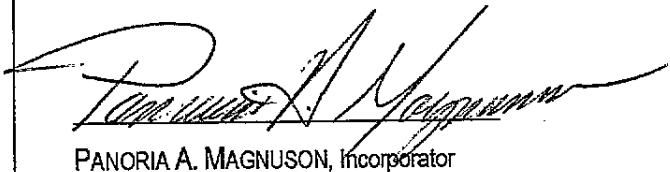
The Management and regulation of the affairs of the Professional Association shall be in accordance with the Bylaws.

X. Powers

In general, the Professional Association shall have all the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, including without limitation, those powers in accordance with the Florida Statutes Chapter 607.

XI. Effective Date

The effective date for this limited liability company's existence shall begin on the 1st day of January, 2002.

A handwritten signature in black ink, appearing to read "Panoria A. Magnuson", is written over a horizontal line.

PANORIA A. MAGNUSON, Incorporator

CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF FS § 607.0501, THE UNDERSIGNED PROFESSIONAL ASSOCIATION,
ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN
DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

1. The name of the Professional Association is:

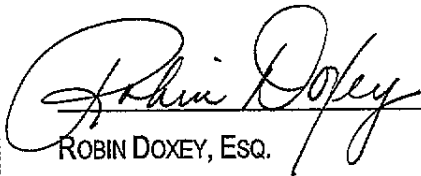
PANORIA A. MAGNUSON, P.A.

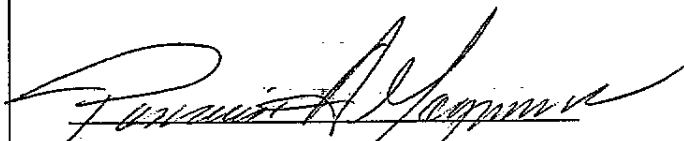
2. The name and address of the registered agent and office is:

ROBIN DOXEY
868 106TH AVENUE NORTH
NAPLES, FLORIDA 34108

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Having been named as registered agent and to accept service of process for the above stated Professional Association at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


ROBIN DOXEY, ESQ.


PANORIA A. MAGNUSON, Incorporator
for PANORIA A. MAGNUSON, P.A.