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PAVESE, HAVERFIELD, DALTON, HARRISON & JENSEN, L.L.P.
A FLORIDA LIMITED LIABILITY PARTNERSHIP

ATTORNEYS AND COUNSELORS AT LAW
<http://paveselaw.com>

1833 HENDRY STREET
FORT MYERS, FLORIDA 33901

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FORT MYERS, FLORIDA 33902-1507

(941) 334-2195
FAX (941) 332-2243

CHARLES PT PHOENIX
(941) 336-6253

PLEASE REPLY TO
FORT MYERS OFFICE

FILED STATE
SECRETARY OF FLORIDA
TALLAHASSEE, FLORIDA
02 APR 17 PM 4:50

April 11, 2002

Division of Corporations
Department of State
P. O. Box 6327
Tallahassee, Florida 32314

Re: **Vahue & Associates, Inc.**

Dear Sir or Madam:

Enclosed herewith is an original and one copy of the Articles of Incorporation of Vahue & Associates, Inc. A check in the amount of \$78.75 is enclosed and is allocated as follows:

\$35.00 - filing fee
\$35.00 - registered agent fee
\$8.75 - certified copy

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

Please certify and return one copy of the Articles of Incorporation. If you have any questions or concerns, I can be reached at (941) 336-6253.

Thank you for your cooperation in this matter.

Respectfully,



Jackie Charmforoush
Legal Assistant to
Charles PT Phoenix, Esq.

CPTP/jkc
Enclosures

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4635 S. DEL PRADO BLVD.
P.O. BOX 100088
CAPE CORAL FLORIDA 33910-0088
(941) 542-3148
FAX (941) 542-8953

461 S. MAIN STREET
P.O. DRAWER 2280
LaBELLE, FLORIDA 33935
(863) 675-5800
FAX (863) 675-4998

SUITE 203
4524 GUN CLUB ROAD
WEST PALM BEACH, FLORIDA 33415
(561) 471-1366
FAX (561) 471-0522

ARTICLES OF INCORPORATION FOR A DOMESTIC CORPORATION

Pursuant to the laws of the State of Florida, to wit Chapter 608 of the 2001 Florida Statutes, the undersigned executes the following articles ("Articles") for purposes of forming a corporation ("the Corporation"):

ARTICLE I

The name of the corporation is:

Vahue & Associates, Inc.

ARTICLE II

The principal office shall be located at
5160 Brooks Road, in the County of Lee, State of Florida.

The mailing address is
5160 Brooks Road, Fort Myers, Florida 33905.

ARTICLE III

The Corporation shall adopt bylaws that conform to these Articles by unanimous consent of the initial shareholders ("Bylaws"). The Bylaws shall always be construed to conform to these Articles or, if any paragraph or section of the Bylaws cannot be reasonably construed to conform to these Articles, each offensive paragraph and/or section of the Bylaws shall be stricken as if it had never been adopted into the Bylaws so that the Bylaws conform to these Articles. The Bylaws shall otherwise be amendable and/or address matters not specifically precluded by these Articles. This Article controls all contradictory provisions of the other Articles, if any.

ARTICLE IV

Pursuant to Sections 607.0731(1) and 607.0730(1)(a) of the 2001 Florida Statutes, the Corporation will have no board of the directors, but shall, instead, act under the direction of the shareholders (each a "Shareholder"), always pursuant to these Articles and the Bylaws.

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ARTICLE V

The total authorized shares:

1. Common Shares: Ten thousand (10,000) One and No/100 Dollars (\$1.00) par value Class A shares; no other classes are authorized.
2. Preferred Shares: None authorized.

The shares in the Corporation shall be of one class, each share maintaining proportional voting rights. Distributions shall be made in accordance with the Florida Business Corporation Act and as otherwise specified in these Articles and the Bylaws.

Except because of the provisions governing the admittance of new Shareholders by unanimous vote and subject to the Shareholder shortfall provisions of these Articles and the Bylaws, each Shareholder shall have preemptive rights to purchase shares in cash pro rata based on the Shareholder's proportional voting rights pursuant to any offering by the Company.

The shares shall have no further rights or preferences other than those specifically mandated by the Florida Business Corporation Act or as otherwise specified in these Articles or the Bylaws.

The shares shall be limited in that all shares, including every portion thereof, shall be subject to the Corporation's right of first refusal ("Right of First Refusal"). This Right of First Refusal provides that all shares must be offered to the Corporation before sale or other transfer to any other person or entity, whether then a Shareholder or not, under the exact terms of the proposed sale or transfer, so long as the proposed sale or transfer is at Fair Market Value, as defined infra. Where the proposed sale or transfer of the shares is not at Fair Market Value, as defined infra, the Corporation, at Corporation's option, may substitute the price terms with Fair Market Value, as defined infra, or, if Fair Market Value, as defined infra, is not readily available, then book value calculated in accordance with generally accepted accounting principles. "Fair Market Value" means the price a particular property item will bring when offered for sale by a willing seller to a willing buyer in an arm's length transaction, neither being obliged to buy or sell.

The shares are further limited in that all Shareholders must be natural persons and citizens of the United States of America, and must consent to an election to be treated as a small business corporation within the meaning of Subchapter S of the Internal Revenue Code of 1986, as amended, ("IRC") by executing all documents necessary to effect the IRC Subchapter S election.

If adopted by the Shareholders, the shares may be further limited by encumbrances arising from the shareholder shortfall provisions of the Bylaws.

The shares shall have no other limitations other than those specifically mandated by the Florida Business Corporation Act or as specified in these Articles or the Bylaws.

ARTICLE VI

The initial registered agent is
Charles PT Phoenix, Esq.

Service of process may be made on the registered agent at
1833 Hendry Street, in the City of Fort Myers, County of Lee, State of
Florida, with the postal zip code being 33901.

ARTICLE VII

The incorporator is
D. Larry Vahue.

The address of the incorporator is
5160 Brooks Road, in the City of Fort Myers, County of Lee, State of
Florida, with the postal zip code being 33905.

ARTICLE VIII

The Corporation may engage in any activity permitted by the Florida Business Corporation Act, as well as the other laws of the State of Florida, subject always to limitations of all other jurisdictions in which the Corporation acts.

ARTICLE IX

In accordance with the dividend distribution rules of the Bylaws, the Corporation shall distribute to the Shareholders, prior to the fifteenth (15th) day of the third (3rd) month following the close of the Corporation's taxable year, or as soon thereafter as determined in accordance with the IRC, ("Tax Distribution Date") the lesser of (i) the Net Cash Flow, as defined infra, if any; and (ii) the collective distributive share, as defined by and calculated in accordance with the IRC, of all the Shareholders multiplied by the highest income tax rate set forth in IRC 1 ("Tax Distribution"). The Shareholders may forego or reduce the Tax Distribution for any particular Tax Distribution Date upon the unanimous vote, or unanimous, written, affirmative consent, of all of the Shareholders within thirty (30) days of the particular Tax Distribution Date for which the Shareholders consider foregoing or reducing a Tax Distribution; but, the Tax Distribution requirements of this Article shall never be waived, estopped or otherwise prevented by any preceding election by the Shareholders to forego or reduce a Tax Distribution. "Net Cash Flow" means the lesser of (i) the net change of the Corporation's cash balances during the prior taxable year calculated in accordance with generally accepted accounting principles; and (ii) the Corporation's cash balances at the end of the year, less reasonable reserves for working capital and projected cash requirements, including projected expenses and contingent liabilities, but not including capital investments and reinvestments that are not necessary to the Corporation as a going concern, all calculated in accordance with generally accepted accounting principles as limited by the IRC.

ARTICLE X

If shares are certificated, all stock certificates shall clearly bear legends indicating that the shares are issued subject to restrictions on transferability, in reliance upon the existence of exemptions from federal and state securities laws and with other rights, limitations, preferences and elections as expressed in these Articles.

ARTICLE XI

Additional Shareholders may be admitted to the Corporation upon the unanimous vote of all of the Shareholders of the Corporation.

ARTICLE XII

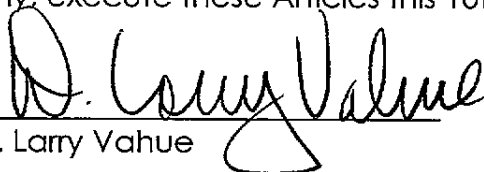
Except as a result of business operations, these Articles and the Bylaws shall always be construed such that the Corporation will qualify for and continue to satisfy the requirements of IRC Subchapter S, including Department of the Treasury, Internal Revenue Service regulations, rulings, procedures and other pronouncements thereunder. If any section, paragraph, sentence or term of these Articles and/or the Bylaws cannot be reasonably construed to conform to IRC Subchapter S, each offensive section, paragraph, sentence and/or term of these Articles and/or the Bylaws shall be stricken as if it had never been adopted into these Articles and/or the Bylaws so that these Articles and/or the Bylaws conform to IRC Subchapter S.

ARTICLE XIII

The Articles may only be amended, superceded or repealed upon the unanimous vote, or unanimous, written, affirmative consent, of all of the Shareholders.


ACKNOWLEDGMENT

I, the incorporator of the Corporation, and without personally assuming or ratifying any prior contracts or promises made on behalf of the Corporation by any person or entity prior to the Corporation's formation, if any, execute these Articles this 10th day of April, 2002.


D. Larry Vahue

ACCEPTANCE OF APPOINTMENT AS RESIDENT AGENT OF
Vahue & Associates, Inc.

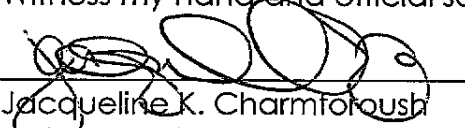
I hereby accept the appointment as resident agent as designated in the attached Articles. I am familiar with and accept the obligations mandated by Chapter 608 of the 2001 Florida Statutes that are associated with the appointment.

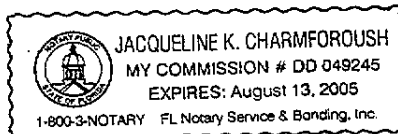

Charles PT Phoenix, Esq.

State of Florida)
County of Lee)

I hereby certify that before me, the undersigned authority, duly authorized to take acknowledgments and administer oaths, personally appeared Charles PT Phoenix, Esq., known to me to be the person who executed this Acceptance of Appointment as Resident Agent.

Witness my hand and official seal this 10th day of April, 2002.


Jacqueline K. Charmforoush
Notary Public, State of Florida
My commission number is DD 049245
My commission expires August 13, 2005



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