

Lopez & Kelly, P.A.
Attorneys at Law

PO 20000053057

May 8, 2002

SUITE 500
4600 WEST CYPRESS STREET
TAMPA, FLORIDA 33607
(813) 289-3400
FAX: 287-5775

E-MAIL: landkpa@flash.net

VIA FEDERAL EXPRESS

State of Florida
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

Re: Iler & Associates, Inc.

300005500323--7
-05/09/02--01042--018
*****78.75 *****78.75

Dear Sir/Madam:

Please find enclosed an original and one copy of the Articles of Incorporation of Iler & Associates, Inc. I would appreciate your filing these Articles as soon as possible.

I will need a Certified Copy of the Articles of Incorporation, and enclose an extra copy of the Articles for certification and return to my office.

Also enclosed is my firm's trust account check payable to the Florida Division of Corporations for the filing fee in the amount of \$70.00 and the certified copy of the Articles in the amount of \$8.75, for a total of \$78.75.

If you have any questions or require any additional information regarding the above, please do not hesitate to call me at my office.

Thank you for your attention to this request.

Sincerely,

Al R. Lopez, Jr.
Al R. Lopez, Jr.

ARLJr/jr
Enclosures

cc: William B. Iler, Jr.

FILED
02 MAY -9 PM 1:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
ILER & ASSOCIATES, INC.

Article I
Name

The name of this Corporation is ILER & ASSOCIATES, INC.

Article II
Duration

The Corporation shall have perpetual existence.

Article III
Purpose and Principal Place of Business

Purpose. This Corporation is organized for the purposes of transacting any or all lawful business.

Principal Place of Business. The initial street address of the principal place of business of the Corporation is 4600 West Cypress Street, Suite 500, Tampa, Florida 33607. The initial mailing address of the business of the Corporation is P. O. Box 273017, Tampa, Florida 33688-3017.

Article IV
Capital Stock

The amount of capital stock authorized shall consist of 7,500 shares of the common voting stock having a par value of \$1.00 per share, payable in lawful money of the United States of America or in property, at a just valuation to be fixed by the Board of Directors of this Corporation.

The capital stock of the Corporation may at any time be increased or decreased as provided by the laws of Florida.

Article V
Preemptive Rights

Every shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata shares thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

Article VI
Registered Office and Agent

Section 1. The undersigned incorporator of this Corporation, desiring to organize under the laws of the State of Florida, with its principal place of business located in the City of Tampa, State of Florida, has named AL R. LOPEZ, JR., as its agent to accept service of process within this State.

Section 2. 4600 West Cypress Street, Suite 500, Tampa, Florida 33607, is hereby designated by said incorporator as the Registered Office of the Corporation in the State of Florida, and AL R. LOPEZ, JR., is hereby named as the Registered Agent of the Corporation, whose business office is identical with the said Registered Office.

Article VII
Incorporators

The name and street address of the Incorporator is:

William B. Iler, Jr.
P. O. Box 273017
Tampa, Florida 33688-3017

Article VIII
Board of Directors

Section 1. This Corporation initially shall have one director. The number of directors may be increased or diminished from time to time by action in accordance with the Bylaws of the Corporation.

Section 2. The name and street address of the first member of the Board of Directors who, unless otherwise provided by the Bylaws, shall hold office for the first year of existence of the Corporation or until his successor is elected and qualified is:

William B. Iler, Jr.
P. O. Box 273017
Tampa, Florida 33688-3017

All of the directors of the Corporation shall be at least eighteen (18) years of age.

Article IX
Restriction on Transfer of Stock

Shares of the capital stock of this Corporation shall be issued initially to the following person and in the amount set opposite his name:

William B. Iler, Jr. 100 shares.

Shares held by the initial Shareholder listed above and all subsequent shareholders may not be resold or otherwise transferred (other than to a revocable trust created by a Shareholder) or encumbered without the consent of the other Shareholders and unless such shares are first offered to the remaining Shareholders or to this Corporation. The price and terms at which, and the time

within which, such shares may be offered and sold shall be further specified in, or as directed by, the Bylaws of this Corporation or by written agreement of this Corporation and its Shareholders.

IN WITNESS WHEREOF, the above-named Incorporator has subscribed his name this

8 day of May, 2002.

William B. Iler, Jr.
WILLIAM B. ILER, JR.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing Articles of Incorporation were acknowledged before me by WILLIAM B. ILER, JR., who is personally known to me, or who has produced Florida Driver's License 1460-922-44-297-0 as identification and who ~~did~~ [did not] take an oath, this 8th day of May, 2002.



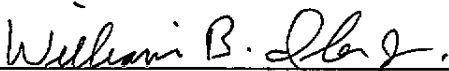
Jacqueline E. Rhodes
MY COMMISSION # DD000421 EXPIRES
April 30, 2005
BONDED THRU TROY FAIN INSURANCE, INC.

Jacqueline E. Rhodes
Printed Name:
NOTARY PUBLIC
State of Florida at Large
Commission No. _____
My Commission Expires:

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED**

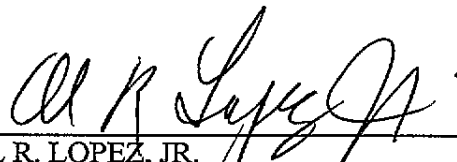
IN COMPLIANCE WITH SECTION 48.091 and SECTION 607.0501, FLORIDA
STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST--THAT ILER & ASSOCIATES, INC., DESIRING TO ORGANIZE OR
QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA, WITH ITS PRINCIPAL
PLACE OF BUSINESS IN THE CITY OF TAMPA, STATE OF FLORIDA, HAS NAMED AL
R. LOPEZ, JR., LOCATED AT 4600 WEST CYPRESS STREET, SUITE 500, TAMPA,
FLORIDA 33607, AS ITS REGISTERED AGENT TO ACCEPT SERVICE OF PROCESS
WITHIN FLORIDA.



WILLIAM B. ILER, JR.
INCORPORATOR
TITLE: President
DATE: 8 May 2002

AL R. LOPEZ, JR., HAVING BEEN NAMED TO ACCEPT SERVICE OF
PROCESS FOR THE ABOVE-STATED CORPORATION, AT THE PLACE DESIGNATED IN
THIS CERTIFICATE, AND BEING FAMILIAR WITH THE OBLIGATIONS OF
REGISTERED AGENT, I HEREBY AGREE TO ACT IN THIS CAPACITY AND ACCEPT
THE OBLIGATION OF THAT POSITION, AND I FURTHER AGREE TO COMPLY WITH
THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE
PERFORMANCE OF ALL MATTERS.



AL R. LOPEZ, JR.
Registered Agent
DATE: 5-8-2002

FILED

02 MAY -9 PM 1:31

SECRETARY OF STATE
TALLAHASSEE, FLORIDA