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Account Name : BURKE AND BLUE, P.A.
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TALLAHASSEE, FLORIDA

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FLORIDA PROFIT CORPORATION OR P.A.
PANHANDLE DEVELOPMENT OF WALTON COUNTY, INC.

Certificate of Status	1
Certified Copy	0
Page Count	04
Estimated Charge	\$78.75

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ARTICLES OF INCORPORATION

OF

PANHANDLE DEVELOPMENT OF WALTON COUNTY, INC.

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Article I - Name

The name of this corporation is PANHANDLE DEVELOPMENT OF WALTON COUNTY, INC. The address of the principal office is P.O. Box 5404, Destin, Florida, 32540.

Article II - Duration

This corporation shall exist perpetually, commencing with the date of execution and acknowledgment of these Articles.

Article III - Purpose

This corporation is organized for the purpose of transacting any and all lawful business permitted under the laws of the United States and Florida.

Article IV - Capital Stock

This corporation is authorized to issue 7500 shares of One Dollar (\$1.00) par value common stock.

Article V - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 221 McKenzie Avenue, Panama City, Florida 32401 and the name of the initial registered agent of this corporation at that address is Rob Blue, Jr.

ROB BLUE, JR., ESQ.
221 McKenzie Avenue
Panama City, FL 32401
Fla Bar #0122450
(850) 769-1414
Matter: P306-12784

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Article VI - Initial Board of Directors

This corporation shall have two (2) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The name and address of the initial directors of this corporation are:

Timothy D. Tindle P.O. Box 5404, Destin, FL 32540
John K. Rilee P.O. Box 5404, Destin, FL 32540

Article VII - Incorporators

The name and address of the person signing these Articles is as follows:

Timothy D. Tindle P.O. Box 5404, Destin, FL 32540

Article VIII - By-Laws

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and the Shareholders. By-Laws adopted by the Shareholders may be repealed or changed only by the Shareholders. By-Laws adopted by the Board of Directors may be repealed or changed by the Board of Directors or by the Shareholders.

Article IX - Indemnification

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

Article X - Amendment of Articles of Incorporation

These Articles of Incorporation may be amended in any manner and by way of any procedure provided by law.

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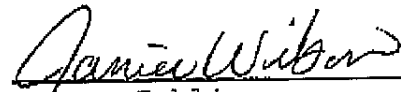
IN WITNESS WHEREOF, the undersigned subscriber has hereunto
executed these Articles of Incorporation this 8th day of
July, 2002.

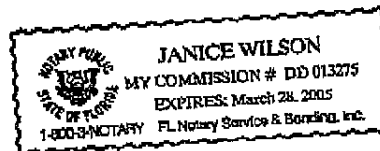

Timothy D. Tindle

STATE OF FLORIDA
COUNTY OF Walton

The foregoing instrument was acknowledged before me this 8
day of July, 2002, by Timothy D. Tindle, who is personally
known to me.

(SEAL)


Notary Public



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

In pursuance of Chapter 48.091, Florida Statutes, the
following is submitted, in compliance with said Act:

First - That PANHANDLE DEVELOPMENT OF WALTON COUNTY, INC.,
desiring to organize under the laws of the State of Florida with
its principal office, as indicated in the articles of incorporation
at City of Destin, County of Walton, State of Florida, has named
Rob Blue, Jr., located at 221 McKenzie Avenue, City of Panama City,
County of Bay, State of Florida, as its agent to accept service of
process within this state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the
above-stated corporation, at place designated in this certificate,
I hereby accept to act in this capacity, and agree to comply with
the provisions of said Act relative to keeping open said office.


Rob Blue, Jr.
(Registered Agent)

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