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FLORIDA PROFIT CORPORATION OR P.A.

R & N ADVISORS, INC.

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ARTICLES OF INCORPORATION OF R & N ADVISORS, INC.

The undersigned incorporator hereby executes these Articles of Incorporation for the purpose of forming a corporation for profit in accordance with the laws of the State of Florida.

ARTICLE I Name

The name of this corporation shall be: R & N ADVISORS, INC.

ARTICLE II Principal Office and Mailing Address

The address of the principal office and the mailing address of this corporation shall be 1223 Riding Rock Lane, Punta Gorda, Florida 33950.

ARTICLE III Purposes and Duration

The general purpose for which this corporation is organized is the transaction of any and all lawful business for which corporations may be incorporated under the Business Corporation Act of the State of Florida, and any amendments thereto, and in connection therewith, this corporation shall have and may exercise any and all powers conferred from time to time by law upon corporations formed under such Act. This corporation shall have perpetual existence.

ARTICLE IV Capital Stock

This corporation is authorized to issue 10,000 shares of common stock, having a par value of \$0.01, which shall be designated as Common Stock.

ARTICLE V Registered Office and Registered Agent

The initial registered office of this corporation shall be located at 100 S. Ashley Drive, Suite 1500, Tampa, Florida 33602 and the initial registered agent of this corporation at such office shall be Gary Walker. This corporation shall have the right to change such registered agent and such registered office from time to time, as provided by law.

ARTICLE VI Incorporator

The name and street address of the incorporator making these Articles of Incorporation is Gary Walker, 100 South Ashley Drive, Suite 1500, Tampa, Florida 33602.

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ARTICLE VII Directors

This corporation shall initially have one (1) director. The number of directors may be increased or decreased from time to time by the shareholders, provided that this corporation shall always have at least one director. The shareholders of this corporation may remove any director from office at any time with or without cause. The name and address of the initial director of this corporation, who shall serve until his successors are duly elected and qualified, shall be Russell McKinnon, 1223 Riding Rock Lane, Punta Gorda, Florida 33950.

ARTICLE VIII By-Laws

The power to adopt the by-laws of this corporation, to alter, amend or repeal the by-laws, or to adopt new by-laws, shall be vested in the Board of Directors of this corporation.

ARTICLE IX Amendment of Articles of Incorporation

This corporation reserves the right to amend, alter, change, or repeal any provisions contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred upon the stockholders herein are subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation for the uses and purposes therein stated.

DATED this 2 nd day of January, 2003.

GARY WALKER, Incorporator

ACCEPTANCE OF SERVICE AS REGISTERED AGENT

The undersigned, GARY WALKER, having been named as registered agent to accept service of process for the above-named corporation at the registered office designated in the Articles of Incorporation, hereby agrees and consents to act in that capacity. The undersigned is familiar with and accepts the duties and obligations of such position.

DATED this 2 nd day of January, 2003.

GARY WALKER, Registered Agent