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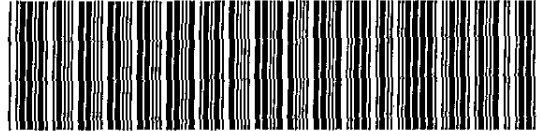
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA
03 JAN 15 AM 11:47

W-35471
BR. 1-2-c

Jim Akers & Associates, Inc.
8795 Como Lake Drive
Jacksonville, Fl. 32256

January 13, 2003

Beth Register
Corporate Specialist Supervisor
New Filing Section
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL. 32314

Dear Beth:

Please find enclosed two new copies of the incorporation papers for Jim Akers & Associates, Inc. and a copy of your letter dated January 2, 2003. I appreciate your assistance with this effort. Per our telephone conversation last week, I have not included a \$70.00 since you had found my previous check. If you have any questions you may contact me at 904-641-0555 or my accountant, Diana LeBeau, at 904-317-4784.

Best regards,


Jim Akers



FLORIDA DEPARTMENT OF STATE
Jim Smith
Secretary of State

January 2, 2003

JIM E AKERS
8795 COMO LAKE DR
JACKSONVILLE, FL 32256

SUBJECT: JIM AKERS & ASSOCIATES, PA
Ref. Number: W02000035471

We have received your document for JIM AKERS & ASSOCIATES, PA, however, upon receipt of your document no check was enclosed. Please send a check or money order payable to the Department of State for \$70.00.

The specific nature of business of the professional association must be stated in the document.

A copy of a license or other legal authorization verifying the rendering of a personal service must accompany your articles of incorporation as a professional association.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6919.

Beth Register
Corporate Specialist Supervisor
New Filings Section

Letter Number: 002A00066799

ARTICLES OF INCORPORATION
OF
JIM AKERS & ASSOCIATES, INC.

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

03 JAN 15 AM 11:47

THE UNDERSIGNED INCORPORATOR OF THESE ARTICLES OF INCORPORATION IS A NATURAL PERSON COMPETENT TO CONTRACT AND HEREBY FORMS A CORPORATION FOR PROFIT UNDER THE GENERAL CORPORATION ACT AND OTHER LAWS OF THE STATE OF FLORIDA.

ARTICLE I. NAME

THE NAME OF THIS CORPORATION IS JIM AKERS & ASSOCIATES, INC.

ARTICLE II. COMMENCEMENT

THIS CORPORATION WILL EXIST EFFECTIVE JANUARY 15, 2003.

ARTICLE III. DURATION

THIS CORPORATION IS TO EXIST PERPETUALLY.

ARTICLE IV. PURPOSE

THIS CORPORATION IS ORGANIZED FOR THE PURPOSE OF TRANSACTING ANY OR ALL LAWFUL BUSINESS.

ARTICLE V. CORPORATION POWERS

THIS CORPORATION SHALL HAVE THE POWER TO DO ANYTHING NECESSARY AND PROPER FOR THE ACCOMPLISHMENT OR FURTHERANCE OF ANY PURPOSES OR OBJECTS OF THIS CORPORATION ENUMERATED IN THESE ARTICLES OF INCORPORATION, OR ANY AMENDMENT THEREOF, NECESSARY OR INCIDENTAL TO THE ACCOMPLISHMENT OR FURTHERANCE OF THE PURPOSES OR OBJECTS OF THIS CORPORATION AND TO HAVE, IN FURTHERANCE OF THE CORPORATE PURPOSE, ALL OF THE POWERS CONFERRED UPON CORPORATIONS ORGANIZED UNDER THE FLORIDA GENERAL CORPORATION ACT.

ARTICLE VI. CAPITAL STOCK

THE MAXIMUM NUMBER OF SHARES OF STOCK THAT THIS CORPORATION IS AUTHORIZED TO ISSUE IS 100 SHARES OF COMMON STOCK HAVING A PAR VALUE OF \$ 1.00 PER SHARE. THE BOARD OF DIRECTORS IS AUTHORIZED TO ISSUE "SECTION 1244 STOCK" AS DEFINED BY SECTION 1244 OF THE INTERNAL REVENUE CODE.

ARTICLE VII. INITIAL PRINCIPAL OFFICE, REGISTERED OFFICE AND AGENT

THE ADDRESS OF THE PRINCIPAL OFFICE OF THE CORPORATION IS 8795 COMO LAKE DR., JACKSONVILLE, FLORIDA 32256; THE INITIAL REGISTERED OFFICE OF THE CORPORATION IS 8795 COMO LAKE DR., JACKSONVILLE, FLORIDA 32256; AND THE NAME OF THE INITIAL REGISTERED AGENT AT THAT ADDRESS IS JAMES E. AKERS. THE STOCKHOLDERS SHALL HAVE THE POWER TO ESTABLISH BRANCH OFFICES, AND TO MOVE THE PRINCIPAL OFFICE TO ANY OTHER ADDRESS IN FLORIDA.

ARTICLE VIII. INCORPORATOR

THE NAME AND ADDRESSES OF PERSONS SIGNING THESE ARTICLES ARE:

JAMES E. AKERS

8795 COMO LAKE DR.

JACKSONVILLE, FLORIDA 32256

ARTICLE IX. MANAGEMENT OF CORPORATION BY SHAREHOLDERS

ALL CORPORATE POWERS SHALL BE EXERCISED BY OR UNDER THE AUTHORITY OF, AND THE BUSINESS AND AFFAIRS OF THIS CORPORATION SHALL BE MANAGED UNDER THE DIRECTION OF, THE SHAREHOLDERS OF THIS CORPORATION.

ARTICLE X. CALLING OF SPECIAL MEETINGS

SPECIAL MEETINGS OF SHAREHOLDERS OF THIS CORPORATION SHALL HAVE THE SOLE POWER TO ADOPT, AMEND OR REPEAL BY-LAWS FOR THE MANAGEMENT OF THIS CORPORATION, AND THE DUTIES OF THE OFFICERS SHALL BE PRESCRIBED BY SUCH BY-LAWS.

ARTICLE XI. INITIAL DIRECTORS

THE NAMES AND ADDRESSES OF THE MEMBERS OF THE FIRST BOARD OF DIRECTORS OF THIS CORPORATION ARE:

- 1) JAMES E. AKERS: 8795 COMO LAKE DR.
JACKSONVILLE, FL 32256

ARTICLE XII. INITIAL OFFICERS AND SUBSCRIBERS

THE NAMES AND ADDRESSES OF THE OFFICERS WHO ARE TO SERVE UNTIL THE FIRST ELECTION UNDER THE ARTICLES OF INCORPORATION ARE AS FOLLOWS:

PRESIDENT: JAMES E. AKERS

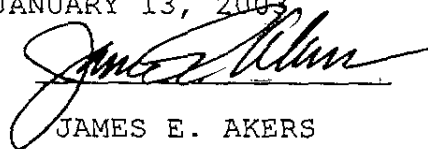
8795 COMO LAKE DR.

JACKSONVILLE, FLORIDA 32256

ARTICLE XIII. AMENDMENT

THESE ARTICLES OF INCORPORATION MAY BE AMENDED IN THE MANNER PROVIDED BY LAW.

IN WITNESS WHEREOF THE UNDERSIGNED SUBSCRIBER HAS EXECUTED THESE ARTICLES OF INCORPORATION ON JANUARY 13, 2003.


JAMES E. AKERS

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 FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED IN COMPLIANCE WITH SAID ACT:

FIRST, THAT **JIM AKERS & ASSOCIATES, INC.** DESIRING TO ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS PRINCIPAL OFFICE, AS INDICATED IN THE ARTICLES OF INCORPORATION AT THE CITY OF JACKSONVILLE, FL HAS NAMED:

JAMES E. AKERS

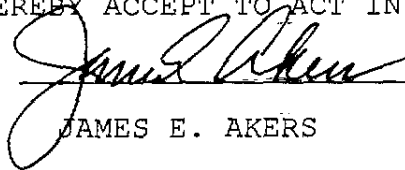
LOCATED AT: 8795 COMO LAKE DR.

JACKSONVILLE, FLORIDA 32256

AS ITS AGENT TO ACCEPT SERVICE OF PROCESS WITHIN THIS STATE.

ACKNOWLEDGEMENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVESTATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT TO ACT IN THIS CAPACITY.


JAMES E. AKERS

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TALLAHASSEE, FLORIDA
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