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EFFECTIVE DATE

04-08-03

04/14/03--01046--017 **18.75

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03 APR 14 AM 10:00

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

April 8, 2003

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

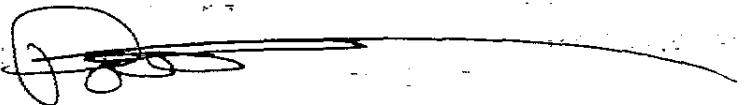
Dear Sirs:

Please file these Articles of Incorporation on behalf of McREYNOLDS REALTY, P.A., with the Secretary of State. Please date the corporation to begin as of April 7, 2003. Please mail a copy of the acceptance and the articles to:

PAUL R. SHORT, PRESIDENT
7522 NORTH 40TH STREET
Tampa, Florida 33604

Thank You.

Sincerely,



PROFESSIONAL ACCOUNTING ASSOCIATES, INC.

ENCLOSURES: ORIGINAL ARTICLES OF INCORPORATION
CHECK PAYABLE TO SECRETARY OF STATE FOR
\$78.75

PRS/slc

ARTICLES OF INCORPORATION

OF

McREYNOLDS REALTY, P. A.

ARTICLE I - NAME

The name of the Corporation is McREYNOLDS REALTY, P. A.

EFFECTIVE DATE
04-08-03

ARTICLE II - DURATION

The corporation shall have perpetual existence.

ARTICLE III - NATURE OF BUSINESS

(Special Purpose)

The special purpose for which this corporation is being organized shall include the practice of Real Estate sales and management as a professional real estate sales corporation and to carry on services incident thereto, the practice of general real estate sales and management is the sole and exclusive professional service to be rendered by this corporation. The professional real estate services of this corporation shall be carried out only through officers, employees and agents each of who has been admitted to practice and are licensed in the State of Florida and duly authorized to practice as a Realtor in the State of Florida. The corporation shall also have the following rights and privileges:

- A. To conduct business in, have one or more offices in, and buy, hold mortgage, sell, convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and licenses in the State of Florida and all other states and countries.
- B. To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidence of indebtedness, and execute such mortgages, transfers of corporate property or other instruments to secure the payment of corporation indebtedness as required.
- C. To purchase the corporation assets of any other corporation and engage in the same or other charter of business.
- D. To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire and dispose of the shares of the capital stock or any bonds, securities, or other evidence of indebtedness, created by any other corporation of the State of Florida

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or any other state or government and whole owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

E. The foregoing enumeration of purposes shall not be deemed to limit or restrict the general powers of the corporation conferred on it by law, or to limit or restrict such powers as may be implied to it for the proper exercise of its express purposes and the performances of its authorized functions.

ARTICLE IV - SHARES

The aggregate number of shares which the corporation shall have authority to issue shall have authority to issue shall constitute 7,500 shares of common stock, each share having a par value of \$1.00, each share of which shall entitle the owner thereof to one vote at any meeting of the stockholders. The whole or any part of the capital stock of this corporation shall be payable in lawful money of the United States of America, or property, labor or services at a just valuation to be fixed by the stockholders. Property or labor may also be purchased with the capital stock at such valuation as shall be fixed by the stockholders.

ARTICLE V - CAPITALIZATION

The beginning capital of this corporation shall be worth at least five hundred dollars in cash, property, labor or services at a just valuation to be fixed by the stockholders.

ARTICLE VI - CORPORATE ADDRESS AND REGISTERED AGENT

The street address of the corporations' initial registered office shall be 7522 North 40th Street, Tampa, Florida 33604 and its initial registered agent at such address shall be Paul R. Short. The principal office of the corporation and the mailing address is 10507 Orange Grove Drive, Tampa, Florida 33618.

ARTICLE VII - DIRECTORS

Initially the corporation shall have one director whose name and address are as follows:

Michael G. McReynolds, President
10507 Orange Grove Drive
Tampa, Florida 33618

ARTICLE VIII - INCORPORATOR

The corporation shall have one Incorporator whose name and address is as follows:

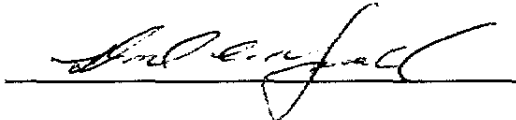
Michael G. McReynolds, President
10507 Orange Grove Drive
Tampa, Florida 33618

ARTICLE IX - CORPORATION BEGIN DATE

The corporation shall have an effective beginning date of April 8, 2003.

ARTICLE X - POWERS

The power to adopt, alter, amend or repeal the corporate by-laws is hereby reserved to the shareholders of the corporation. **IN WITNESS WHEREOF**, the undersigned Incorporator has made, subscribed and acknowledged these Articles of Incorporation on this eighth day of April, 2003.

A handwritten signature in black ink, appearing to read "Michael G. McReynolds", is written over a horizontal line.

Michael G. McReynolds, President

**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, FLORIDA STATUTES, THE
FOLLOWING IS SUBMITTED:**

First that: McREYNOLDS REALTY, P. A.

Desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at 10507 Orange Grove Drive in the City of Tampa in the State of Florida, whose zip code is 33618, has named Paul R. Short located at 7522 North 40th Street in the City of Tampa, in the State of Florida, whose zip code is 33604, as its agent to accept service of process within Florida.

SIGNATURE

CORPORATE OFFICER

TITLE President

DATE April 8, 2003

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

SIGNATURE

REGISTERED AGENT

DATE April 8, 2003

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

03 APR 14 AM 10:00

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