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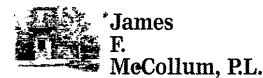


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ATTORNEY & COUNSELOR AT LAW 129 S. COMMERCE AVENUE, SEBRING, FLORIDA 33870-3698 (863) 385-5188 • Fax (863) 471-1111

JAMES F. McCOLLUM email: mcrjfm@earthlink.net

November 12, 2003

RENEÉ MILLER MELISSA NEWGEN FOREST HARPER LEGAL ASSISTANTS

Secretary of State Division of Corporations Post Office Box 6327 Tallahassee, Florida 32314

Re: Jeff Ludwig, P.A.

Gentlemen:

Enclosed is the signed original and one signed copy of the Articles of Incorporation for the above named corporation. Both have been subscribed and acknowledged before a notary public. I am enclosing my check in the amount of \$78.75 representing a \$35.00 filing fee, a \$8.75 certified copy fee and \$35.00 for a registered agent designation. If you find these documents satisfactory, please place your certificate and endorse your approval on the photocopy and return same to me.

Should you have any questions, please do not hesitate to contact this office.

Very truly yours,

James F. McCollum

JFM/fh enclosure(s)

cc:

Louis Benevides, CPA

Jeff Ludwig, P.A.



ARTICLES OF INCORPORATION

OF

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JEFF LUDWIG, P.A.

TALLAHASSEE FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida Professional Services Corporation Act, does hereby adopt the following Articles of Incorporation:

Article 1. NAME. The name of the Corporation is: JEFF LUDWIG, P.A.

Article 2. DURATION. The duration of the Corporation is perpetual.

Article 3. PURPOSE. The purpose for which the Corporation is organized is to engage in, perform and provide any type of personal service rendered by Real Estate Sales person under Chapter 475 Florida Statutes. No other purpose limits this general purpose in any way, and to do such other things as are incidental to the purposes of the Corporation or necessary or desirable in order to accomplish them.

Article 4. CAPITAL STOCK. The aggregate number of shares which the Corporation is authorized to issue is 8,000 shares of common stock. Such shares shall be of a single class and shall have a par value of \$1.00 per share.

Article 5. INITIAL PRINCIPAL OFFICE. The principal address as well as the street address of the Initial Principal Office of the corporation is 3230 Wynstone Ct., Sebring, Florida 33872.

Article 6. INITIAL REGISTERED AGENT & REGISTERED ADDRESS. The name of the Initial Registered Agent is James F. McCollum, P. L. whose address is 129 South Commerce Avenue, Sebring, Florida, 33870.

Article 7. INITIAL BOARD OF DIRECTORS. The number of Directors constituting the initial Board of Directors is 1. The number of Directors may be increased or decreased from time to time in accordance with the Bylaws but shall never be less than one. The name and address of each initial Director of the Corporation is as follows:

NAME OF DIRECTOR

ADDRESS

Jeffrey K. Ludwig

3230 Wynstone Ct. Sebring, FL 33872

Article 8. INCORPORATORS. The name and address of the Incorporator is James F. McCollum, 129 South Commerce Avenue, Sebring, Florida, 33870.

Article 9. AMENDMENT. The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

Article 10. ACCEPTANCE BY REGISTERED AGENT. I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.

James F. McCollum, Incorporator

State of Florida

County of Highlands

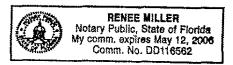
The foregoing instrument was sworn to, subscribed and acknowledged before me on November 12, 2003, by James F. McCollum,

who is personally known to me or

who has produced as identification.

(affix notarial seal) .

Signature of Notary Public - State of Florida



The undersigned hereby accepts the appointment as Registered Agent of Jeff Ludwig, P.A. which is contained in the foregoing Articles of Incorporation.

Dated November 12, 2003.

James F. McCollum, P.L.,

James F. McCollum, President Registered Agent