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**Jeffrey J. Adelman, P.A.
222 Arbor Drive East
Palm Harbor, FL 34683
(727) 787-4194**

December 14, 2004

**Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399**

Dear Sir or Madam:

Enclosed you will find two original copies of the Articles of Incorporation for Jeffrey J. Adelman, P.A. In Addition, you will find a check made payable to the Department of State in the amount of \$78.75 representing the filing fee, designation of registered agent fee and certified copy fee.

Please return one copy of the Articles of Organization with the filing date stamped on them.

In addition, I am enclosing a pre-paid return envelope to return the filed articles of incorporation. Please use this pre-paid self-addressed envelope.

If I can answer any question with regard to the above, please do not hesitate to contact me.

Sincerely,

Jeffrey J. Adelman

**ARTICLES OF INCORPORATION
OF
JEFFREY J. ADELMAN, P.A.**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE 1 - NAME

The name of this corporation is **JEFFREY J. ADELMAN, P.A.**

ARTICLE II - DURATION

This corporation shall have perpetual existence commencing on the date of this filing of these Articles with the Department of State.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes, as now exists or may after be amended. The Purpose of P.A. is to establish a real estate business.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100 shares of One Dollar (\$1.00) par value stock, which shall be designated at "Common Shares".

ARTICLE V - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The principal address of the corporation is 222 Arbor Drive East, Palm Harbor, FL 34683 and the address of the initial registered office is 222 Arbor Drive East, Palm Harbor, FL 34683; and the name of the initial registered agent of this corporation at that address is Jeffrey J. Adelman.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one director constituting the initial Board of Directors. The number of directors may be either increased or decreased from time to time by the bylaws; however, there shall never be less than one Director or more than five. The name and address of the initial Board of Directors of the corporation is:

Jeffrey J. Adelman
222 Arbor Drive East
Palm Harbor, FL 34683

ARTICLE VIII - INCORPORATORS

The name and address of the Incorporator signing these articles is Jeffrey J. Adelman, 222 Arbor Drive East, Palm Harbor, FL 34683.

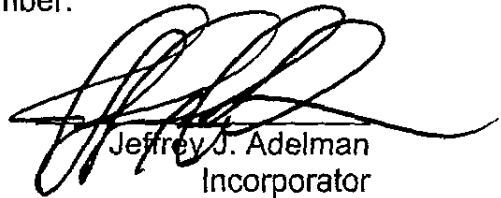
ARTICLE IX - INDEMNIFICATION

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

ARTICLE X - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the 14th day of December.

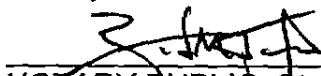

Jeffrey J. Adelman
Incorporator

STATE OF FLORIDA

COUNTY OF PINELLAS

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared Jeffrey J. Adelman, known to be and known by me to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before that he executed those Articles of Incorporation,

IN WITNESS WHEREOF, I have set my hand and seal in the State and County above, this 14th day of December.


NOTARY PUBLIC, State of Florida at Large
My commission expires:



Zed M. Turner Jr.
My Commission DD262052
Expires September 21, 2007

APPROVED
AND
FILED

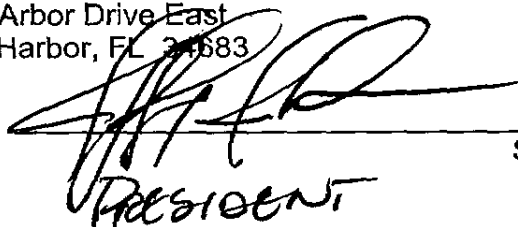
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CERTIFICATE DESIGNATING SECRETARY OF STATE
REGISTERED AGENT/REGISTERED OFFICE TALLAHASSEE, FLORIDA

Pursuant to the provision of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is: JEFFREY J. ADELMAN, P.A.
2. The name and address of the registered agent and office is:

Jeffrey J. Adelman
222 Arbor Drive East
Palm Harbor, FL 34683



Signature

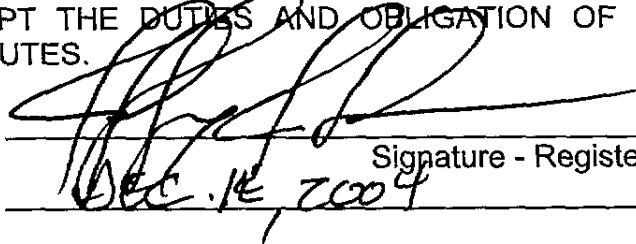
President

Title

Dec. 14, 2004

Date

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, AND I ACCEPT THE DUTIES AND OBLIGATION OF SECTION 607.325 FLORIDA STATUTES.



Signature - Registered Agent

Date