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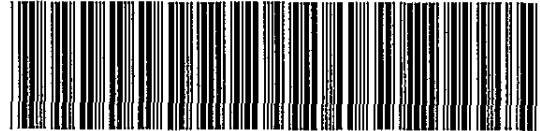
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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

✓  
3/17/05

**JAMES M. GUEST, P.A.**  
CERTIFIED PUBLIC ACCOUNTANT

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15600 S.W. 288 STREET - SUITE 201  
HOMESTEAD, FLORIDA 33033  
(305) 248-0861  
Fax (305) 245-2326

50 KINDRED STREET- SUITE 201  
STUART, FL 34994  
(772) 286-9005  
1-800-314-1019  
Fax (772) 286-5030

March 8, 2005

Secretary of State  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32319

RE: Articles of Incorporation  
ETM & ASSOCIATES, INC.

Dear Sir/Madam:

In reference to the above, please find enclosed original and one (1) copy of Articles of Incorporation to be filed with the Secretary of State, State of Florida. You are already in receipt of my check in the amount of \$87.50, which was forwarded when this paperwork was originally submitted in January. Please refer to the attached Florida Department of Revenue letter dated January 28, 2004. Please return the certified copy of the Articles of Incorporation.

If you have any questions, please feel free to contact me.

Sincerely,

JAMES M. GUEST, CPA

JMG/ams  
Enclosures

**ARTICLES OF INCORPORATION**  
**OF**  
**ETM & ASSOC., INC.**

I, the undersigned, as a proper person acting as incorporator of a Corporation under the laws of the State of Florida, adopt the following Articles of Incorporation:

**ARTICLE I**  
**CORPORATE NAME**

The name of the Corporation is: ETM & ASSOC., INC.

**ARTICLE II**  
**TERM OF EXISTENCE**

The period of its duration is: The Corporation shall have perpetual existence.

**ARTICLE III**  
**NATURE OF BUSINESS**

The purpose of the Corporation is: The general nature of the business is to be transacted by this Corporation is to engage in any all business permitted under the laws of the United States and the State of Florida.

**ARTICLE IV**  
**CAPITAL STOCK**

The maximum number of authorized shares of this Corporation is: One Hundred (100) shares of common stock having a par value of One Dollar (\$1.00) per share.

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TALLAHASSEE FLORIDA

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**ARTICLE V**  
**REGISTERED AGENT**

The address of the initial registered office of this Corporation is:

**50 KINDRED STREET.SUITE 201  
STUART, FL 34994**

and the name of its initial registered agent at such address is:

**JAMES M. GUEST  
JAMES M. GUEST, CPA, P.A.  
50 KINDRED STREET.SUITE 201  
STUART, FL 34994**

**ARTICLE VI**  
**PRINCIPAL PLACE OF BUSINESS**

Address of the principal place of business is: **50 KINDRED STREET, STE 201  
STUART, FL 34994**

**ARTICLE VII**

**INITIAL DIRECTOR**

The number of directors constituting the initial Board of Directors of the Corporation is ONE (1) and the name and address of the person who is to serve as Director until its first annual meeting of shareholders or until his successor is elected and shall qualify is:

<b><u>NAME</u></b>	<b><u>ADDRESS</u></b>
<b>TREY MANNIX</b>	<b>50 KINDRED STREET, SUITE 201 STUART, FL 34994</b>

**ARTICLE VIII**

**INCORPORATOR**

The name and address of each incorporator is:

NAME

ADDRESS

TREY MANNIX

50 KINDRED STREET, SUITE 201  
STUART, FL 34994



**ARTICLE IX**

**INITIAL OFFICERS**

The person or persons named below as Initial Officers shall hold their respective offices for the first year of existence of this Corporation or until a successor is elected or appointed and has qualified, whichever occurs first:

PRESIDENT

TREY MANNIX

VICE PRESIDENT

TREY MANNIX

SECRETARY

TREY MANNIX

TREASURER

TREY MANNIX

CERTIFICATE DESIGNATING PLACE OF BUSINESS  
OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THE STATE,  
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

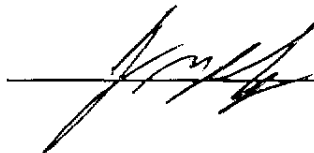
Pursuant to Chapter 607.0501 Florida Statutes, the following is submitted in compliance with said Act:

That ETM & ASSOC, INC., desiring to organize under the laws of the State of Florida, with its principal office, as indicated in the Articles of Incorporation in Homestead, County of Miami-Dade, State of Florida, has named JAMES M. GUEST, JAMES M. GUEST, CPA, P.A. located at 50 Kindred Street, Ste. 201, Stuart, FL, of Martin County, State of Florida, as its agent to accept service of process within the State.

ACKNOWLEDGMENT

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 agree to comply with the provisions of said Act relative to keeping open said office.

Dated this 1 day of April, 2005.



JAMES M. GUEST