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County and Local Government
**Board Certified Civil Trial Lawyer
#Certified Circuit Court Mediator

May 10, 2006

Department of State
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, Florida 32301

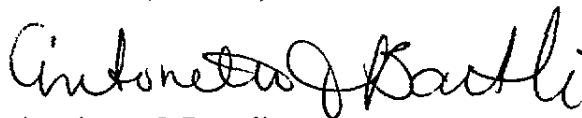
To Whom It May Concern:

Attached please find the Articles of Incorporation to be filed in your usual manner. Our check in the amount of \$78.75 is enclosed to cover the filing fees. Please forward your response within the FedEx envelope or you may email it to: abartoli@zimmetunice.com.

Please feel free to contact me personally with any questions or concerns.

Sincerely yours,

ZIMMET, UNICE, SALZMAN & HEYMAN, P.A.



Antoinette J. Bartoli
Paralegal

/ajb
Enclosures

**ARTICLES OF INCORPORATION
MICHAEL L. WALKER, P.A.**

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract and legally authorized to practice the profession of law in the State of Florida, hereby proceeds to form a professional corporation in accordance with the Florida Professional Service Corporation Act, and hereby adopts the following Articles of Incorporation for such corporation.

ARTICLE I. NAME

The name of this corporation is "Michael L. Walker, P.A."

ARTICLE II. PURPOSE AND NATURE OF BUSINESS

The purpose of the corporation and the nature of its business are as follows:

1. To engage in the practice of law as a professional service corporation and to provide services incident thereto, including to counsel on matters concerning the law, to practice in the Courts of the State of Florida, the United States, and elsewhere, and to render such services as are ancillary to the practice of law, all in accordance with the Rules Regulating the Florida Bar and the Rules of Professional Conduct contained therein. To generally engage in and carry on any business incidental thereto; to do any and all other things and to exercise any and all other powers which a Florida professional legal service corporation, by authority and by law, does or exercises; to construct, lease, purchase or otherwise acquire real estate and personal property of any nature, or any interest therein, without limit as to amount or value, reasonably necessary or convenient for effecting or furthering any or all of the purposes and powers, to do any and all things and exercise any and all powers necessary, convenient or advisable to accomplish one or more of the purposes of the corporation, or which shall at any time appear to be for the benefit of the corporation in connection therewith, which may now or hereafter be lawful for the Corporation to do or exercise under and in pursuance of the laws of the State of Florida.
2. To own property, enter into contracts and carry on any activity necessary or incidental to the accomplishment or furtherance of the purpose of this Corporation.
3. The services of this Corporation which consist of the practice of law shall be carried out only through officers, employees and agents who are active members of in good standing and licensed in Florida to render legal services.
4. To do everything necessary, proper or convenient for the accomplishment of any of the purposes herein set forth, and to do every other act incidental thereto which is not forbidden by the laws of the State of Florida, by the Rules of the Florida Bar or by the provisions of these Articles of Incorporation.

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ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that the Corporation is authorized to have outstanding at any one time is one thousand (1,000) shares having a par value of \$1.00 per share. Such shares shall be of a single class of common stock. None of the shares of the Corporation may be issued to anyone other than an individual who is duly licensed to practice law in the State of Florida and is an active member of the Florida Bar in good standing.

ARTICLE IV. DURATION

The Corporation shall have perpetual existence.

ARTICLE V. ADDRESS AND AGENT

The street address of the principal and initial registered office of the Corporation is 2605 Enterprise Road, Suite 168, Clearwater, Florida 33759. The name and address of its initial registered agent is Michael L. Walker, 2605 Enterprise Road, Suite 168, Clearwater, Florida 33759. The Board of Directors may from time to time move the office to any other address in the State of Florida and change the registered agent.

ARTICLE VI. DIRECTORS

The Corporation shall be managed by a Board of Directors of at least one (1) Director. No person shall serve as a Director of the Corporation unless the person is duly licensed to practice law and is an active member of the Florida Bar in good standing. The Directors shall be elected by the shareholders of the Corporation. The name and street address of each person who is to serve as a member of the initial Board of Directors is as follows:

NAME	ADDRESS
Michael L. Walker	2605 Enterprise Road, Suite 168, Clearwater, Florida 33759

ARTICLE VII. SUBSCRIBERS

The names and addresses of the subscribers, who are the incorporators of this Corporation, and each of whom is duly licensed in the State of Florida to practice law are as follows:

NAME	ADDRESS
Michael L. Walker	2605 Enterprise Road, Suite 168, Clearwater, Florida 33759

ARTICLE VIII. RESTRAINT ON ALIENATION

No shareholder may sell or transfer his shares in the Corporation except to another individual

who is eligible to be a shareholder of the Corporation under Florida law.

ARTICLE IX. DISQUALIFICATION

If any officer, shareholder, agent or employee of the Corporation who has been rendering professional legal service to the public for the Corporation becomes legally disqualified to render such professional services within Florida or accepts employment that places restrictions or limitations upon his or her continued rendering of such professional services, then the Corporation shall require him or her to comply with the Florida Professional Service Corporation Act by severing all employment with and financial interests in the Corporation.

ARTICLE X. 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 this 8th day of May, 2006.



Michael L. Walker, Esquire

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 8 day of May, 2006, by Michael L. Walker, Esq., who is personally known to me or who has produced Des License (type of identification) as identification.



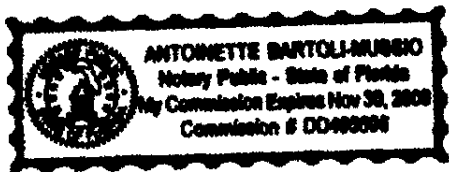
Signature of Person Taking Acknowledgment



Name of Acknowledger, Typed, Printed or Stamped

Notary Public, State of Florida

Notarial Serial Number: 77495306



(NOTARY SEAL)

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