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MATHEWS RAILEY & DeCUBELLIS

LAWRENCE G. MATHEWS, JR. (1946-1997)

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DANIEL L. DeCUBELLIS
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October 8, 1999

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

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-10/11/99--01074--027
*****35.00 *****35.00

Re: Averett, Warmus, Durkee, Bauder & Thompson, P.A.

Dear Sir/Madam:

I enclose Amended and Restated Articles of Incorporation for filing. Also enclosed is our check in the amount of \$35.00 for the filing fee.

Provided herein is a photocopy of the Certificate and Amended and Restated Articles which we request you date stamp and return in the self-addressed, stamped envelope provided.

Please contact the undersigned if you have any questions.

Very truly yours,

MATHEWS RAILEY & DeCUBELLIS, P.A.


Betty Kay Czajkowski

Assistant to Daniel L. DeCubellis

:bkc
Enclosures

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FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 OCT 11 PM 3:42

Amended & Restated
LFS 10-21-99

99 OCT 11 PM 3:43

**AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
AVERETT, WARMUS, DURKEE, BAUDER & THOMPSON, P.A.**

The undersigned, James W. Warmus, as President of the corporation and at the direction of the shareholders and directors of the corporation sign and file these Amended and Restated Articles of Incorporation for Averett, Warmus, Durkee, Bauder & Thompson, P.A. These Amended and Restated Articles of Incorporation supersede any and all prior Articles of Incorporation for the corporation and any and all amendments thereto. I am a natural person competent to contract and a certified public accountant duly licensed to render services as such under the laws of the State of Florida, hereby forms a corporation for profit under the Professional Service corporation Act and other laws of the State of Florida.

ARTICLE I - NAME AND PRINCIPAL OFFICE OF CORPORATION

- 1.1 Name. The name of this corporation is Averett, Warmus, Durkee, Bauder & Thompson, P.A.
- 1.2 Principal Office. The street address and mailing address of the principal office of the corporation is 201 East Pine Street, Suite 550, Orlando, Florida 32801.

ARTICLE 2 - GENERAL NATURE OF BUSINESS

- 2.1 Business. The general nature of the business to be transacted by this corporation shall be:

2.1.1 To engage in every phase and aspect of the business of rendering the same professional services to the public that a certified public accountant duly licensed under the laws of the State of Florida is authorized to render, but such professional services shall be rendered only through officers, employees and agents of the corporation who are duly licensed under the laws of the State of Florida to practice public accounting therein.

2.1.2 To impose restrictions upon the transfer of its own shares in compliance with limitations imposed by law and upon such terms as its board of directors may direct.

2.1.3 In general, to carry on any business or activity in connection with the foregoing and to have and exercise all of the powers and rights conferred by the laws of the State of Florida upon professional corporations formed under such laws.

ARTICLE 3 - CAPITAL STOCK

3.1 Authorized Shares. The total number of shares which this corporation is authorized to issue is two thousand five hundred (2,500) shares of common stock having a par value of one dollar (\$1.00) per share.

3.2 Voting Rights of Shareholders. Each holder of the common stock shall be entitled to one vote for each share of stock recorded in his or her name on the books of the corporation.

3.3 Consideration for Shares. Shares of common stock shall be issued for such consideration as shall be fixed from time to time by the board of directors. The judgment of the board of directors as to the value of the consideration received in full or partial payment for shares shall be inclusive. When shares are issued upon payment of the consideration fixed by the board of directors, such shares shall be deemed to be fully paid stock and shall be nonassessable.

3.4 Stock Transfer Restrictions. The corporation shall have the right to impose restrictions on the transfer of all or any part of its shares prior to the issuance thereof and may become a party to agreements entered into by any of its shareholders restricting transfer or encumbrance of any of its shares or subjecting any of its shares to repurchase or resale obligations.

ARTICLE 4 - REGISTERED OFFICE AND REGISTERED AGENT

4.1 Registered Office and Agent. The street address of the initial registered office for the corporation is 201 East Pine Street, Suite 550, Orlando, Florida 32801. The registered agent at such address is Marion W. Averett.

ARTICLE 5 - TERM OF EXISTENCE

5.1 Term. This corporation is now in existence and shall exist perpetually unless dissolved according to law.

ARTICLE 6 - BOARD OF DIRECTORS

6.1 Number. Except as provided herein, the number of directors shall be established in the manner provided by the bylaws of the corporation; the number of directors constituting the initial board of directors was six (6), and has been increased to seven (7).

6.2 Minimum. The number of directors may be increased or diminished from time to time by bylaws adopted by the directors, but shall never be less than one (1).

6.3 Directors. The names and addresses of the persons who are directors of the corporation at the time of the adoption of these Amended and Restated Articles of Incorporation are as follows:

Marion W. Averett	201 E. Pine St. , Suite 550 Orlando, Florida 32801
James W. Warmus	201 E. Pine St. , Suite 550 Orlando, Florida 32801
Thomas V. Durkee	201 E. Pine St. , Suite 550 Orlando, Florida 32801
Bruce J. Bauder	201 E. Pine St. , Suite 550 Orlando, Florida 32801
Perry R. Thompson	201 E. Pine St. , Suite 550 Orlando, Florida 32801
Stephen J. Petosa	201 E. Pine St. , Suite 550 Orlando, Florida 32801
Mary Ann Deisseroth	201 E. Pine St. , Suite 550 Orlando, Florida 32801

6.4 Removal. Any director may be removed from office for any cause deemed sufficient by the shareholders of the corporation. Such removal shall be by the affirmative vote of shareholders holding at least seventy percent (70%) of the stock entitled to vote thereon at any annual or special meeting of the shareholders.

6.5 Qualifications. Each director shall be a shareholder in the corporation.

ARTICLE 7 - INCORPORATOR

7.1 Name and Address. The name and address of the original incorporator, a certified public accountant duly licensed to render services as such under the laws of the State of Florida, is Marion W. Averett, who has an address of 201 E. Pine St., Suite 550, Orlando, Florida 32801.

ARTICLE 8 - SHAREHOLDERS

8.1 Qualifications and Restrictions. Shares of this corporation's capital stock may be issued to and held by individuals and/or entities as permitted from time to time by applicable Florida law. Each shareholder shall also be a director, and must be an employee of the corporation. In the event that any shareholder ceases, for any reason, to be an employee of the corporation, then he or she shall be automatically removed from the Board of Directors and his or her stock of the corporation is

deemed to be offered for sale to the corporation pursuant to Buy-Sell Agreements binding all shareholders and their successors, heirs and assigns. No shareholder of this corporation may sell or transfer his or her shares of stock therein except to the corporation. No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his or her shares.

ARTICLE 9 - BYLAWS

9.1 Adoption, Amendment and Repeal. The power to adopt, amend or repeal bylaws for the management of this corporation shall be vested in the board of directors.

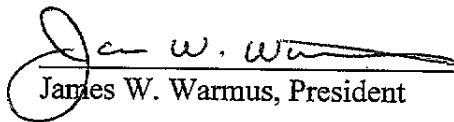
ARTICLE 10 - AMENDMENT

10.1 Rights of Amendment. The corporation reserves the right to amend these Articles of Incorporation in the manner provided by law. Every amendment shall be approved by the board of directors, proposed by them to the shareholders, and approved at a shareholders' meeting by the affirmative vote of shareholders holding at least seventy percent (70%) of the shares of stock entitled to vote thereon, unless all the directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE 11 - INDEMNIFICATION

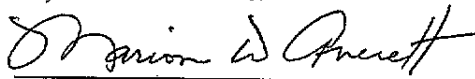
11.1 Indemnification. The corporation shall indemnify any shareholder, director or officer to the full extent permitted by law.

IN WITNESS WHEREOF, I have hereunto set my hand this 1 day of October, 1999.


James W. Warnus, President

ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

Having been named registered agent for the above stated Corporation, at the place designated in these Articles of Incorporation, I hereby agree to act in this capacity, and I further agree to comply with all provisions of all statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of Section 607.0505, Florida Statutes.


Marion W. Averett
Date: October 1, 1999

CERTIFICATE TO
AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
AVERETT, WARMUS, DURKEE, BAUDER & THOMPSON, P.A.

These Amended and Restated Articles of Incorporation are adopted and filed pursuant to Section 607.1007, Florida Statutes.

The name of the corporation is Averett, Warmus, Durkee, Bauder & Thompson, P.A.

The text of the Amended and Restated Articles of Incorporation are set forth in the Amended and Restated Articles of Incorporation attached hereto.

The Amendments to the Articles of Incorporation required shareholder approval. The Amendments contained in these Amended and Restated Articles of Incorporation have been adopted and approved unanimously by all of the shareholders and all of the directors of the corporation and such approval was sufficient for the adoption of these Amended and Restated Articles of Incorporation.

The Amendments contained herein do not provide for an exchange, reclassification, or cancellation of issued shares.

These Amended and Restated Articles of Incorporation were adopted by all of the shareholders and all of the directors of the corporation on the 1 day of October, 1999.

Averett, Warmus, Durkee, Bauder, & Thompson, P.A.

By: James W. Warmus
James W. Warmus, President

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 1st day of OCTOBER, 1999, by James W. Warmus, as president of Averett, Warmus, Durkee, Bauder & Thompson, P.A., who is personally known to me or who produced PERSONALLY KNOWN as identification and who did take an oath.

NOTARY PUBLIC:

Sign: [Signature]

Print: DANIEL L. DECUBELLIS