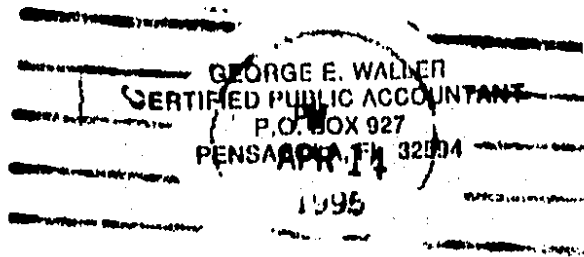


P9500003/339



DATE March 17, 1995

SECRETARY OF STATE
CORPORATE DIVISION
STATE OF FLORIDA
TALLAHASSEE, FLORIDA 32304

RE: WALLER & COMPANY, P.A.

(NAME OF CORPORATION)

JMG.

GENTLEMEN:

ENCLOSED HERewith ARE THE ARTICLES OF INCORPORATION TOGETHER WITH A COPY OF
SAID ARTICLES FOR WALLER & COMPANY, P.A.
(NAME OF CORPORATION)

OUR CHECK IN THE AMOUNT OF \$122.50 INCLUDES THE FOLLOWING:

FILING FEE

CHARTER TAX

REGISTERED AGENT

CERTIFIED COPY

TOTAL \$122.50

RESPECTFULLY SUBMITTED,

GEORGE E. WALLER, CPA (404) 436-5761

INDIVIDUAL'S NAME

WALLER & COMPANY, P.A.

NAME OF CORPORATION

George E. Waller, CPA
Rep. E. Waller
DATE 3/21/95
Doc. No. 2000-0000000000

CERTIFICATE OF INCORPORATION

-of-

WALLER & COMPANY, P.A.

WE, THE UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the Laws of the State of Florida, by and under the provisions of the Statutes of the said State of Florida.

ARTICLE I

The name of this corporation shall be:

WALLER & COMPANY, P.A.

ARTICLE II

The corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida. The specific purpose of this Professional Service Association is for conducting public accounting Incorporated as a Professional Association in the State of Florida.

ARTICLE III

The maximum number of shares of capital stock that this corporation is authorized to have outstanding at any one time is FIVE HUNDRED (500) shares of common stock, having a par value of ONE (\$1.00) DOLLAR PER SHARE.

ARTICLE IV

The amount of capital with which this corporation will begin business shall be the sum of not less than FIVE HUNDRED (\$500.00) DOLLARS.

ARTICLE V

This corporation shall exist perpetually unless sooner dissolved according to law.

ARTICLE VI

The initial street address of the principal office of the corporation shall be:

1 SOUTH "A" STREET SUITE 105

PENSACOLA, FL 32501

FILED
95 APR 17 AM 10:03
CLERK OF THE CIRCUIT COURT
PENSACOLA, FLORIDA

ARTICLE VII

The number of Directors of this corporation shall be at least one (1) and no more than five (5).

ARTICLE VIII

The names and street addresses of the members of the first Board of Directors of this Corporation are as follows:

GEORGE E. WALLER

5501 CORINNA ST. PENSACOLA, FL 32507

ARTICLE IX

The names and street addresses of the persons signing these Articles of Incorporation as subscriber is as follows:

GEORGE E. WALLER

5501 CORINNA ST. PENSACOLA, FL 32507

ARTICLE X

The corporate existence of this corporation shall begin on the date the Articles of Incorporation are filed of record.

IN WITNESS WHEREOF, the undersigned, GEORGE E. WALLER ~~XXXX~~
~~XXXX~~, ~~being~~ ^{his} natural persons, competent to contract, have hereunto set ~~their~~ hands and seals this 17th day of MARCH 1995.

George E. Waller

STATE OF FLORIDA)

)SS

COUNTY OF ESCAMBIA)

BEFORE ME, the undersigned Notary Public of the State of Florida personally appeared GEORGE E. WALLER ~~XXXX~~
~~XXXX~~ to me well known and known to me to be the individuals described in and who executed the foregoing Articles of Incorporation, and ~~they~~ ^{he} acknowledged before me that ~~they~~ ^{he} executed the same freely and voluntarily for the purpose therein expressed.

WITNESS my hand and official seal this 17 day of March 1995.



(Notary Seal)

Notary Public, State of Florida
My commission expires:

FILED
95 APR 17 AM 11:03
TALLAHASSEE, FLORIDA

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

IN COMPLIANCE WITH SECTION 607.325, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST THAT WALLER & COMPANY, P.A.
(Name of Corporation)

WITH ITS PLACE OF BUSINESS AT 1 SOUTH "A" STREET STE. 105 PENSACOLA, FL 32501
(Business Address, City and State)

HAS NAMED GEORGE E. WALLER
(Name of Registered Agent)

LOCATED AT 1 SOUTH "A" STREET SUITE 105
(Street Address and Number Of Building,
Post Office Box Addresses ARE NOT Acceptable)

CITY OF PENSACOLA, **STATE OF FLORIDA, AS ITS AGENT TO ACCEPT SERVICE**
(City)
OF PROCESS WITHIN FLORIDA.

SIGNATURE 
(Corporate Officer)

TITLE PRESIDENT

DATE 3/17/95

**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
OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.**

SIGNATURE 
(REGISTERED AGENT)

DATE 3/17/95

BUREAU OF CORPORATE RECORDS, P.O. BOX 6327, TALLAHASSEE, FL 32314

(NOTE: There is a filing fee of \$3.00 for this certificate)