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MARK GARRETT

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96 JUN -3 PM 3:48

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

POHLL & SHORT, P.A.
ATTORNEYS AT LAW
200 WEST CANTON AVENUE, SUITE 410
POST OFFICE BOX 3208
WINTER PARK, FLORIDA 32780

Office Use Only

CORPORATION NAME(S) & DOCUMENT NUMBER(S), (If known):

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<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/ Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/ QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Reinstatement
<input type="checkbox"/>	Trademark
<input type="checkbox"/>	Other

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ARTICLES OF INCORPORATION
OF
VIKING ESTATE PLANS, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

THE UNDERSIGNED, acting as sole incorporator of Viking Estate Plans, Inc. under Chapter 607 of the Florida Statutes, hereby adopts the following Articles of Incorporation for such corporation:

ARTICLE I
NAME

The name of the corporation is Viking Estate Plans, Inc.

ARTICLE II
SHARES

The number of shares which the corporation shall have authority to issue is One Hundred (100), consisting of a single class of common stock, One Dollar and No/100 (\$1.00) par value per share.

ARTICLE III
PRINCIPAL OFFICE

The address of the Principal Office of the corporation is 105 C Dogwood Avenue, Orange City, Florida 32765. The location of the Principal Office shall be subject to change as may be provided in bylaws duly adopted by the Corporation.

ARTICLE IV
MAILING ADDRESS

The mailing address of the corporation is 105 C Dogwood Avenue, Orange City, Florida 32765.

ARTICLE V
INITIAL REGISTERED OFFICE AND AGENT

The address of the initial Registered Office of the corporation is Pohl & Short, P.A., 280 West Canton Avenue, Suite 410, Winter Park, Florida 32789, and the initial Registered Agent at such address is Mark W. Garrett.

ARTICLE VI
INITIAL BOARD OF DIRECTORS

The number of Directors constituting the Initial Board of Directors of the corporation is two (2). The number of Directors may be increased or decreased from time to time, but in no event shall the number of Directors be less than one (1). The names and addresses of the persons who are to serve as Initial Directors until the first annual meeting of the shareholders of the corporation or until successor Directors are elected and shall qualify are as follows:

Gayle Trainor O'Brien	105 C Dogwood Avenue Orange City, Florida 32765
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Frank O'Brien	105 C Dogwood Avenue Orange City, Florida 32765
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ARTICLE VII
INCORPORATOR

The name and address of the sole incorporator of the corporation is Mark W. Garrett, c/o Pohl & Short, P.A., 280 West Canton Avenue, Suite 410, Winter Park, Florida, 32790.

IN WITNESS WHEREOF, these Articles have been signed by the undersigned incorporator this 6th day of May, 1996.



Mark W. Garrett, Incorporator

**ACCEPTANCE OF APPOINTMENT
BY INITIAL REGISTERED AGENT**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

THE UNDERSIGNED, an individual resident of the State of Florida, having been named in Article V of the foregoing Articles of Incorporation as Initial Registered Agent at the office designated therein, hereby accepts such appointment and agrees to act in such capacity. The undersigned hereby states that he is familiar with, and hereby accepts, the obligations set forth in Section 607.0505, Florida Statutes, and the undersigned will further comply with any other provisions of law made applicable to him as Registered Agent of the corporation.

DATED, this 6th day of May, 1996.



Mark W. Garrett, Registered Agent