Pohl & Short, P.A. ATTORNEYB AT LAW 200 WEST CANTON AVENUE, BUILD 410 POST OFFICE BOX 3208

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ARTICLES OF INCORPORATION OF VIKING ESTATE PLANS, INC.

FILED 96 JUN -3 PH 3:48 SECRETATION OF A PR

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

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

Orango City, Florida 32765

Frank O'Brien

105 C Dogwood Avenue Orange City, Florida 32765

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 644 day of May, 1996.

Mark W. Garrett, Incorporator

ACCEPTANCE OF APPOINTMENT
BY INITIAL REGISTERED AGENT

THE UNDERSIGNED, an individual resident of the State of Florida, inviting been at the formation of incorporation as initial Registered Agent at the 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 6^{16} day of May, 1996.