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(904) 633-6868 Fax (904) 633-5243

Law Offices
Sparkman, Quinn, P.A.

Attorneys at Law
RICHARD D. SPARKMAN, 39
JEREMY C. QUINN
TALLAHASSEE, FLORIDA

June 19, 1996

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Corporate Records Bureau
Division of Corporations
Department of State
Post Office Box 6327
Tallahassee, Florida 32314

Re: NELSON-KIRWAN, INC.

Dear Sir:

In reference to the above, please find enclosed the following:

1. Articles of Incorporation of NELSON-KIRWAN, INC.
2. Designation of Registered Agent.
3. Check in the amount of \$122.50 covering the following:

a. Filing Fee	\$ 35.00
b. Registered Agent Fee	\$ 35.00
c. Certified Copy	\$ 52.50

Please file the original, certify the copy, and return same to this office.

Sincerely,


RICHARD D. SPARKMAN

RDS/t1

Enclosures as stated

FILED
96 JUN 27 AM 8:39
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

P/K
6/28/96

ARTICLES OF INCORPORATION

OF

NELSON-KIRWAN, INC.

FILED
96 JUN 27 AM 9:39
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscribers, natural persons competent to contract, hereby present these Articles of Incorporation for the formation of a corporation under the laws of the State of Florida.

ARTICLE ONE

NAME

The name of this corporation is NELSON-KIRWAN, INC.

ARTICLE TWO

DURATION

The duration of this corporation shall be perpetual.

ARTICLE THREE

PURPOSE

The purpose of this corporation is the transaction of any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE FOUR

STOCK

The corporation shall have authority to issue 7,500 shares of common stock consisting of one class only. The stock shall have a par value of \$1.00 per share.

ARTICLE FIVE

SUBSCRIBERS

The names and street addresses of the subscribers of the initial issue of stock under these Articles of Incorporation are Eugene P. Kirwan, 241 Golden Gate Boulevard West, Naples, Florida

34120 and Gretchen L. Nelson-Kirwan, 241 Golden Gate Boulevard West, Naples, Florida 34120.

ARTICLE SIX

REGISTERED OFFICE AND REGISTERED AGENT

The street address of the registered office shall be 241 Golden Gate Boulevard West, Naples, Florida 34120. The name of the initial registered agent at such address shall be Gretchen L. Nelson-Kirwan.

ARTICLE SEVEN

CORPORATION'S PRINCIPAL OFFICE

The corporation's principal address is 241 Golden Gate Boulevard West, Naples, Florida 34120.

ARTICLE EIGHT

MANAGEMENT

The corporation shall be managed by the shareholders of the corporation instead of a Board of Directors.

ARTICLE NINE

INCORPORATORS

The names and addresses of the Incorporators are Eugene P. Kirwan, 241 Golden Gate Boulevard West, Naples, Florida 34120 and Gretchen L. Nelson-Kirwan, 241 Golden Gate Boulevard West, Naples, Florida 34120 .

ARTICLE TEN

AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law.

IN WITNESS WHEREOF, the undersigned has made and subscribed the foregoing Articles of Incorporation on this 24 day of June, 1996, in Naples, Collier County, Florida.

Eugene P. Kirwan
Gibby J. Nelson-Kirwan

STATE OF FLORIDA
COUNTY OF COLLIER

Before me personally appeared EUGENE P. KIRWAN, known to me personally or identified to me by FL.D.L.#12650-215-61-134-0 as the person described in and who executed the foregoing instrument, and acknowledge to and before me that he executed said instrument for purposes therein expressed.

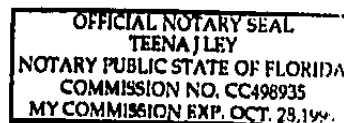
WITNESS my hand and official seal, this 24 day of June, 1996.

Teena J. Ley
Notary Signature

Printed Name

Seal:
Commission No. _____

STATE OF FLORIDA
COUNTY OF COLLIER



Before me personally appeared GRETCHEN L. NELSON-KIRWAN, known to me personally or identified to me by personally known to me as the person described in and who executed the foregoing instrument, and acknowledge to and before me that she executed said instrument for purposes therein expressed.

WITNESS my hand and official seal, this 24 day of June, 1996.

Teena J. Ley
Notary Signature

Printed Name

Seal:
Commission No. _____

OFFICIAL NOTARY SEAL
TEENA J. LEY
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC498935
MY COMMISSION EXP. OCT. 28, 1999

DESIGNATION OF REGISTERED AGENT

Eugene P. Kirwan and Gretchen L. Nelson-Kirwan, the incorporators of NELSON-KIRWAN, INC. hereby designates RICHARD D. SPARKMAN of 307 Airport Pulling Road North, Naples, Florida 34104, to be the registered agent of NELSON-KIRWAN, INC. and RICHARD D. SPARKMAN by and through this document, hereby accepts the appointment to be registered agent of NELSON-KIRWAN, INC.

Eugene P. Kirwan
Incorporator

Gretchen L. Nelson-Kirwan
Incorporator

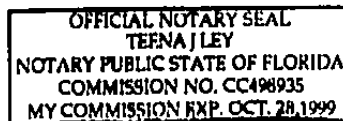
done SWORN TO and subscribed before me on this 24 day of _____, 1996.

Deanna J. Ley
Notary Public

Printed Name of Notary

Seal:

My Commission Expires:




WRITTEN ACCEPTANCE BY REGISTERED AGENT FOR
NELSON-KIRWAN, INC.

FILED

96 JUN 27 AM 9:40

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I HEREBY am familiar with and accept the responsibilities as registered agent for said corporation.


RICHARD D. SPARKMAN

SWORN TO and subscribed before me on this 24 day
of June, 1996.

*Personally
known to me*


Notary Public

Printed Name of Notary Public

Seal:

My Commission Expires:

OFFICIAL NOTARY SEAL
TEENA JLEY
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC498935
MY COMMISSION EXP. OCT. 28, 1999