FLORIDA MANAGEMENT SERVICES INDEPENDENT ACCOUNTANTS IN PUBLIC PRACTICE

07/01/96

Florida Department of State Corporate Records P. O. Box 6327 Tallahassee, Florida 32301

700001884167 -07/03/96--01109--011 ****122.50 ****122.50

Re: Incorporation Application - LEVERING & ASSOCIATES, INC.

Attached are the Articles of Incorporation for the above referenced Corporation and the necessary filing fees as follows:

Filing fees: \$35.00 Designation of Registered Agent: \$35.00 Certified Copy: \$52.50 \$122.50

Please send the certified copy of the articles to the address below.

Sincerely,

James N. Mower

President

JUL - 8 1996

FILED

ARTICLES OF INCORPORATION

OF

96 JUL -3 PH 3: 46

LEVERING & ASSOCIATES, INC. TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME AND ADDRESS

The name and principal address of the corporation shall be:

LEVERING & ASSOCIATES, INC.

8601 4th Street North, Suite 301 St. Petersburg, Florida 33702

ARTICLE II. NATURE OF BUSINESS

The corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 7,500 shares of common stock having a par value of \$1 per share.

ARTICLE IV. REGISTERED AGENT ADDRESS

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

2435 49th Street North St. Petersburg, Florida 33710

The name and written acceptance of the initial registered agent of the corporation at that address is as follows:

"I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation."

George Levering

ARTICLE V. TERM OF EXISTENCE

The corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

The corporation shall have four directors, initially. The name and street address of the initial members of the Board of Directors are:

Director

George E. Levering 2435 49th Street North

St. Petersburg, Florida 33710

Director

Timothy N. Loeffler 9795 86th Avenue North Seminole, Florida 34647

Director

Roy G. Mower

500 110th Avenue North #103 St. Petersburg, Florida 33716

Director

James N. Mower

9755 1st Street N.E.

St. Petersburg, Florida 33702

ARTICLE VII. OFFICERS

The name and address of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

President

George E. Levering 2435 49th Street North

St. Petersburg, Florida 33710

Secretary

Timothy N. Loeffler 9795 86th Avenue North Seminole, Florida 34647

Vice President

Roy G. Mower

500 110th Avenue North #103 St. Petersburg, Florida 33716

Treasurer

James N. Mower

9755 1st Street N.E.

St. Petersburg, Florida 33702

ARTICLE VIII. SUBSCRIBER

The name and street address of the subscriber to these Articles

of Incorporation is:

George E. Levering 2435 49th Street North St. Petersburg, Florida 33710

IN WITNESS WHEREOF, the undersigned has hereunto set his hand

and seal on this 28th day of June, 1996.

STATE OF FLORIDA COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 28th day of June, 1996.

Notary Public, State of Florida

OFFICIAL NOTARY SEAL

J N MOWER

NOTARY PUBLIC STATE OF FLORIDA

COMMISSION NO. CC226561

MY COMMISSION EXP. SEPT 9,1906