

EILEEN O'HARA GARCIA
ATTORNEY & COUNSELOR-AT-LAW

2010 Bay to Bay Boulevard
Suite 213
Tampa, Florida 33620

Phone & Fax 813/830-7003

96000069072

August 15, 1996

Secretary of State
Division of Corporations
New Filing
P.O. Box 6327
Tallahassee, Florida 32314

400001925724
-08/20/96--01006--005
****122.50 ****122.50

Re: Articles of Incorporation of Linda Churchill CPA

Dear Sir/ Madam,

Please find enclosed the Articles of Incorporation for Linda Churchill CPA, P.A.
and my check in the amount of \$122.50 for the filing fee.

Thank You for your attention in this matter.

Sincerely,


Eileen O'Hara Garcia
Enc.

8/20/96
17

ARTICLES OF INCORPORATION
OF
LINDA CHURCHILL, C.P.A., P.A.

FILED
MAR 15 PM 1:50
HALL COUNTY CLERK
TALLAHASSEE, FLORIDA

Article I - Name

The name of this corporation is Linda Churchill, C.P.A., P.A.

Article II - Duration

This corporation shall have perpetual existence.

Article III - Purpose

This corporation may engage in any activity or business permitted under the laws of the United States, laws of the State of Florida, and/or laws of any state within which it may be entitled to transact or engage in business. This corporation will be engaged primarily in the practice of public accounting and all related or incident activities thereto. In addition, this corporation may also engage in any other activity or business permitted under the laws of the United States, laws of the State of Florida, and/or the laws of any other state within which it may be entitled to engage in business.

Article IV - Capital Stock

This corporation is authorized to issue seven thousand, five hundred (7,500) shares of one dollar (\$1) par value voting common stock.

Article V - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 2910 Bay to Bay Boulevard, Suite 209, Tampa, Florida 33629, and the name of the initial registered agent of this corporation at that address is Eileen O'Hara Garcia.

Article VI - Principal Address

The street address of the initial principal office of this corporation is 102 W. Whiting Street, #600, Tampa, Florida 33602.

Article VII - Directors

The number of Directors of this corporation shall be not less than one nor more than seven. The names and post office addresses of the members of the first Board of Directors of this corporation who shall hold office for the first year of this existence of this corporation or until their successors are elected and qualified, unless otherwise provided by the By-Laws are:

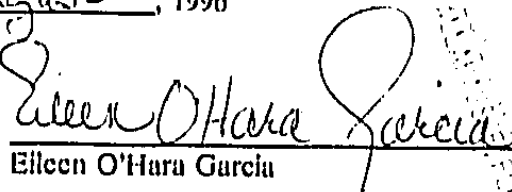
Linda Churchill

Article VII - Incorporator

The name of the Incorporator of this corporation is:

Eileen O'Hara Garcia
2910 Bay to Bay Boulevard
Suite 209
Tampa, Florida 33629

IN WITNESS WHEREOF the undersigned Incorporator has executed these Articles of Incorporation this 12TH day of August, 1996


Eileen O'Hara Garcia

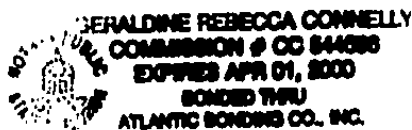
FILED
AUG 15 PM 1:50
CLERK OF CIRCUIT COURT
HILLSBOROUGH COUNTY, FL

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

Before me, a Notary Public authorized to take acknowledgments in the state and the county set forth above, personally appeared Eileen O'Hara Garcia, known to me and known by me to be the person who executed the foregoing Articles of Incorporation and she acknowledged before me that she executed said Articles.

IN WITNESS WHEREOF I have hereunto set my hand and affixed my official seal in the state and county aforesaid this 12TH day of August, 1996.




NOTARY PUBLIC

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at the place designated in the Articles of Incorporation, I hereby accept to act in this capacity, and agree to comply with the provisions of the Act relative to keeping open said office.

By:



Eileen O'Hara Garcia
As Registered Agent