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VINCENT A. O'BRIEN, P.A.

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October 21, 1996

Division of Corporations  
P. O. Box 6327  
Tallahassee, Florida 32314

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Re: Articles of Incorporation - M. L. Tinsley & Associates, Inc.

Dear Sir or Madam:

Enclosed for filing with the Florida Department of State (Department) is one fully executed copy of the Articles of Incorporation (Articles) of the above referenced company. Please file the enclosed on a regular basis and have a certified copy of the Articles returned to me via regular mail. Also enclosed is my check in the sum of \$122.50 to cover the Department of State fee.

If you have any questions regarding the foregoing, please call me.

Yours faithfully,

V.A. OB

Vincent A. O'Brien

Encl.

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ARTICLES OF INCORPORATION

OF

M. L. Tinsley & Associates, Inc.

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The undersigned, being an individual, does hereby act as incorporator in adopting the following Articles of Incorporation for the purpose of organizing a corporation for profit, pursuant to the provisions of the Florida Business Corporation Act.

FIRST: The corporate name for the corporation (hereinafter called the "Corporation") is M. L. Tinsley & Associates, Inc.

SECOND: The address, wherever located, of the principal office of the Corporation, if known, is 8480 Sheldon Road, Suite 121, Tampa, Florida 33615.

THIRD: The mailing address, wherever located, of the Corporation is 8480 Sheldon Road, Suite 121, Tampa, Florida 33615.

FOURTH: The number of shares that the Corporation is authorized to issue is 1,000, all of which are of a par value of \$1.00 each and are of the same class and are to be Common shares.

FIFTH: The street address of the initial registered office of the Corporation in the State of Florida is 8480 Sheldon Road, Suite 121, Tampa, Florida 33615.

The name of the initial registered agent of the Corporation at the said registered office is Mabel L. Tinsley. The written acceptance of the said initial registered agent, as required in Section 607.0501(3) of the Florida Business Corporation Act, is set forth following the signature of the incorporator and is made a part of these Articles of Incorporation.

SIXTH: The name and address of the incorporator is:

NAME  
Mabel L. Tinsley

ADDRESS  
8480 Sheldon Road  
Suite 121  
Tampa, Florida 33615

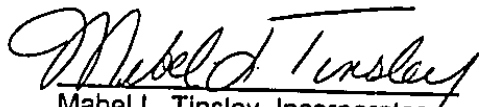
SEVENTH: The purpose for which the Corporation is organized, which shall include the authority of the Corporation to engage in any lawful business for which

corporations may be organized under the Florida Business Corporation Act, are as follows:

To have all of the general powers granted to corporations organized under the Florida Business Corporation Act, whether granted by specific statutory authority or by construction of law.

EIGHTH: The Corporation shall, to the fullest extent permitted by the provisions of the Florida Business Corporation Act, as the same may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said provisions from and against any and all of the expenses, liabilities, or other matters referred to in or covered by said provisions, and the indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, vote of shareholders or disinterested directors, or otherwise, both as to action in his official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of such a person.

NINTH: Whenever the Corporation shall be engaged in the business of exploiting natural resources or other wasting assets, distributions may be paid in cash out of depletion or similar reserves at the discretion of the Board of Directors and in conformity with the provisions of the Florida Business Corporation Act.

  
Mabel L. Tinsley, Incorporator

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Having been named as registered agent and to accept service of process for the above-named Corporation at the place designated in these Articles of Incorporation, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

  
Mabel L. Tinsley

Dated: October 21, 1996