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MARK A. ROTHMAN

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Of Counsel:
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

December 16, 1996

Secretary of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32301

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-12/18/96--01073--011
****122.50 ****122.50

RE: Filing of Articles of Incorporation for
PARSLEY & ASSOCIATES, INC.

Ladies and Gentlemen:

Enclosed are the Articles of Incorporation for a corporation to be incorporated as PARSLEY & ASSOCIATES, INC. Enclosed is a check in the amount of \$122.50 representing the following:

Filing Fees	\$ 35.00
Designation of Registered Agent	35.00
Certified Copy of Articles	<u>52.50</u>
Total	\$122.50

If you have any additional questions, please feel free to contact my office.

Sincerely,



Mark A. Rothman, Esquire

MAR/mr

Enclosures



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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
PARSLEY & ASSOCIATES, INC.

The undersigned subscriber to these Articles of Incorporation hereby forms a Corporation for profit under the laws of the State of Florida.

ARTICLE I - NAME

The name of the Corporation shall be:

PARSLEY & ASSOCIATES, INC.

ARTICLE II - ADDRESS

The principal address of the corporation shall be:

1115 Lakeland Hills Blvd.
Lakeland, Florida 33805

ARTICLE III - DURATION

This Corporation shall have perpetual existence.

ARTICLE IV - PURPOSES

The general character or nature of the business to be transacted by this Corporation is to do any and all legal acts as permitted under the laws of the United States and Florida.

ARTICLE V - CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any time is 100 shares of voting common stock, each having the par value of \$1.00.

ARTICLE VI - NAME AND ADDRESS OF INITIAL REGISTERED AGENT

The name and address of its initial Registered Agent is:

NAME	ADDRESS
Jon M. Parsley	1115 Lakeland Hills Blvd. Lakeland, Florida 33805

ARTICLE VII - INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of one member:

NAME	ADDRESS
Jon M. Parsley	1115 Lakeland Hills Blvd. Lakeland, Florida 33805
George M. Parsley	1115 Lakeland Hills Blvd. Lakeland, Florida 33805
Wanda J. Parsley	1115 Lakeland Hills Blvd. Lakeland, Florida 33805

ARTICLE VIII - INCORPORATOR

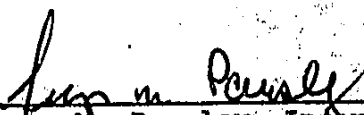
The name and address of the person signing these Articles of Incorporation is:

NAME	ADDRESS
George M. Parsley	1115 Lakeland Hills Blvd. Lakeland, Florida 33805

ARTICLE IX - DATE OF COMMENCEMENT

The date of commencement of corporation existence to commence upon the filing of the Articles herein by the Department of State.

IN WITNESS THEREOF, the undersigned subscriber has executed these Articles of Incorporation this _____ day of November, 1996.



George M. Parsley, Incorporator

DEPARTMENT OF STATE

FILED

Certificate designating place of business or domicile for the Service of Process within this State, Naming Agent upon whom Process may be served.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The following is submitted, in compliance with Chapter 48.091, Florida Statutes:

PARSLEY & ASSOCIATES, INC. a corporation organized (or organizing) under the laws of the State of Florida with its principal office at 1115 Lakeland Hills Blvd., Lakeland, Florida 33805, County of Polk, State of Florida, and names Jon M. Parsley, 1115 Lakeland Hills Blvd., Lakeland, Florida 33805, County of Polk, State of Florida, as its agent to accept service of process with the State.

ACCEPTANCE:

I agree as Registered Agent to accept Service of Process; to keep office open during prescribed hours; to post my name (and that of any other officers of said corporation authorized to accept service of process at the above Florida designated address) in some conspicuous place in the office as required by law.

Jon M. Parsley
Jon M. Parsley, Registered Agent

Filing Fee: \$35.00

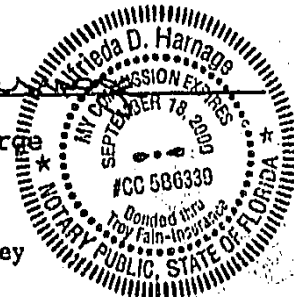
AFFIDAVIT:

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

Before me personally appeared Jon M. Parsley, who is personally known to me, and who, being duly sworn, deposes and says that he executed the foregoing instrument for the purposes expressed therein.

SWORN TO and subscribed before me this 3rd day of November, 1996.

Alfrieda D. Harnage
Notary Public
State of Florida at Large
Alfrieda D. Harnage



Using drivers license P624-433-57-247-0 Jon Martin Parsley
Florida

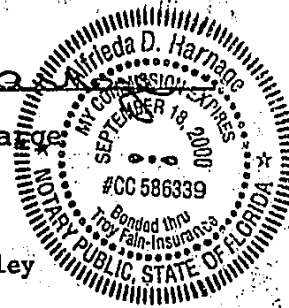
STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

BEFORE ME, a Notary Public authorized to take acknowledgements in the State and County set forth above personally appeared and personally known to me, George M. Parsley, who acknowledged to me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 3rd day of November, 1996.

Alfrieda D. Harnage
Notary Public
State of Florida at Large
Alfrieda D. Harnage



My Commission Expires:

Using drivers license: P624-433-57-247-0 Jon Martin Parsley
Florida License

A451357 George M. Parsley West Virginia