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JAMES S. GANTHER

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January 6, 1997

Division of Corporations
Department of State
409 East Gaines Street
Tallahassee, Florida 32301

Re: Articles of Incorporation
Ganther & Fee, P.A.

100002053571--1
-01/10/97--01022--002
*****70.00 *****70.00

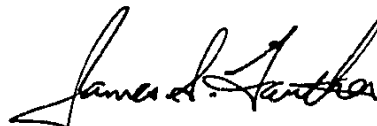
Dear Sir or Madam:

Enclosed please find Articles of Incorporation for Ganther & Fee, P.A., along with a check in the amount of \$70.00 for the filing fee and designation of registered agent.

Also enclosed is a photocopy of the Articles of Incorporation. Please return this copy to me in the enclosed envelope with the filing date stamped on it.

Thank you for your attention to this matter.

Sincerely,


James S. Ganther

JSG:tlb

enclosures

AL JAN 14 1997

FILED
97 JAN -9 AM 8:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
GANTHER & FEE, P.A.**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the Florida Professional Service Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I

Name

The name of the corporation is GANTHER & FEE, P.A..

ARTICLE II

Principal Office

The address of the initial principal place of business is 101 East Kennedy Boulevard, Suite 1030, Tampa, Florida 33602.

ARTICLE III

Stock

The number of shares of stock the corporation is authorized to have outstanding at any one time is one hundred (100) shares, all of which shall be common shares in one class only, each with a par value of \$0.01 per share.

ARTICLE IV

Initial Registered Agent and Address

The Registered Agent of the corporation is James S. Ganther and the registered address is 2811 Fountain Boulevard, Tampa, Florida 33609.

ARTICLE V

Purpose

The purpose for which the corporation is organized is to engage in the practice of law.

ARTICLE VI

Management

The business of the corporation shall be managed by the stockholders.

ARTICLE VII

Incorporator

The name and street address of the incorporator is as follows: James S. Ganther, 2811 Fountain Boulevard, Tampa, Florida 33609.

The undersigned has executed these Articles of Incorporation this 6th day of January, 1997.



JAMES S. GANTHER
Incorporator

Having been named as Registered Agent and to accept service of process for the above-stated corporation at the place designated in the certificate, 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 am familiar with and accept the obligations of my position as Registered Agent, this 6th day of January, 1997.



JAMES S. GANTHER
Registered Agent

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TALLAHASSEE, FLORIDA