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February 24, 1997

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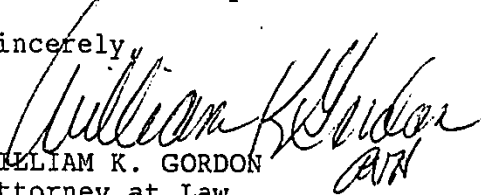
Secretary of State of Florida
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: Artilces of Inc. my file #97-051

Dear Clerk:

Enclosed please find the original Articles of Incorporation on the above referenced matter along with my trust account check for your services. Please return a copy of the Certificate of Incorporation at your earliest convenience. If you have any questions or I can be of further assistance to you, please feel free to contact my office. Thank you.

Sincerely,



WILLIAM K. GORDON
Attorney at Law
rvh;enc.

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TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION

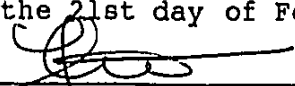
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TALLAHASSEE, FLORIDA

THE UNDERSIGNED, JEANETTE F. BERK, does hereby execute and acknowledge the following Articles of Incorporation:

1. The name of the corporation is ADVANCED PLANNING, INC.
2. The general purpose for which the corporation is the transaction of any and all lawful business for which corporations may be incorporated under Chapter 607.174, Florida Statutes.
3. The aggregate number of shares which the corporation shall have authority to issue one hundred (100) shares of One Dollar (\$1.00) par value common stock.
4. The address of the corporation's initial registered office is 22820 N.E. 69th Avenue, Melrose, Alachua County, Florida 32666. The name and address of its initial registered agent is JEANETTE F. BERK at 22820 N.E. 69th Avenue, Melrose, Alachua County, Florida 32666. The registered office and principal office address are the same.
5. The names and addresses of the subscribers of these Articles of Incorporation, the number of shares of stock agreed to take and the value of the consideration thereof are as follows:

JEANETTE F. BERK	
22820 N.E. 69th Avenue	100 shares
Melrose, FL 32666	\$100.00 par value

IN WITNESS WHEREOF, the incorporators have executed these Articles of Incorporation this the 21st day of February, 1997.

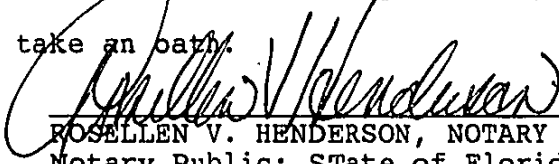


JEANETTE F. BERK

STATE OF FLORIDA
COUNTY OF PUTNAM

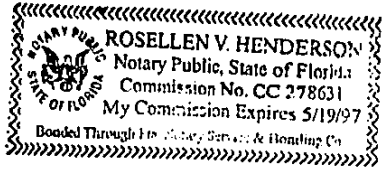
The foregoing instrument was acknowledged before me this 21st

day of February, 1997, by JEANETTE F. BERK, who is personally known to me (or has produced _____ as identification) and who did take an oath.



ROSELLEN V. HENDERSON, NOTARY

Notary Public: State of Florida
My Commission Expires:



**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR
SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON
WHOM PROCESS MAY BE SERVED**

IN COMPLIANCE WITH SECTION 48.091, Florida Statutes, the following is submitted:

First, that ADVANCED PLANNING, INC. desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at 22820 N.E. 69th Avenue, Melrose, Alachua County, Florida 32666, as its agent to accept service of process within Florida.

Signature: _____

Title: Director

Date: 02-21-97

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HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

Signature: _____

Date: 02-21-97