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GLENN RASMUSSEN & FOGARTY

ATTORNEYS AT LAW

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May 22, 1997

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 27 AM 9:56

Corporate Records Bureau
Division of Corporations
Florida Department of State
409 E. Gaines Street
Tallahassee, FL 32399

Re: J. Douglas & Associates, P.A.

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-05/27/97--01045--009
****122.50 ****122.50

Gentlemen:

Enclosed are the following items pertaining to the incorporation of J. Douglas & Associates, P.A.:

1. The original and one copy of Articles of Incorporation;
2. Acceptance of Registered Agent; and
3. Our check payable to you for the following charges:

Filing fee	\$ 35.00
Certified copy	52.50
Filing Registered	
Agent's certificate	<u>35.00</u>
TOTAL	\$122.50

Please approve and file the original Articles of Incorporation, certify the copy of them, and return the certified copy to us.

Very truly yours,

GLENN RASMUSSEN & FOGARTY, P.A.



David S. Felman

DSF/ad

Enclosures

1896-001^C Fla. Dept. of State

Glenn Rasmussen & Fogarty, P.A. • Member of Commercial Law Affiliates with Independent Offices Worldwide

D. BROWN MAY 30 1997

ARTICLES OF INCORPORATION
OF
J. DOUGLAS & ASSOCIATES, P.A.

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The undersigned incorporator adopts these Articles of Incorporation to incorporate a professional corporation under the Florida Business Corporation Act and the Professional Service Corporation Act.

ARTICLE I. NAME AND ADDRESS

The name of the professional corporation is J. DOUGLAS & ASSOCIATES, P.A. The mailing address of the professional corporation and the address of its principal business office are 18410 Oriole Street, Lutz, Florida 33549.

ARTICLE II. PURPOSE

The purpose of the professional corporation is to engage in the practice of accounting through its agents, officers, and employees who are duly licensed or otherwise legally authorized to render those professional services within the State of Florida. The professional corporation shall not engage in any business other than the practice of accounting.

ARTICLE III. CORPORATE POWER

The professional corporation has all the powers conferred on a corporation organized under the Florida Business Corporation Act, except that the professional corporation does not have the power to engage in any business other than the practice of accounting. Nevertheless, the professional corporation may invest its funds in bonds, stocks, mortgages, real estate, and other kinds of investments, and the professional corporation may own any real and personal property that is necessary for the practice of accounting.

ARTICLE IV. CAPITAL STOCK

The maximum number of shares of capital stock that the professional corporation is authorized to issue is 10,000 shares of common stock, having a par value of \$.01 per share.

The professional corporation shall not issue any shares of capital stock to anyone who is not duly licensed or otherwise legally authorized to practice accounting in the State of Florida. A shareholder of the professional corporation shall not sell or transfer his or her shares in the professional corporation to anyone who is ineligible to be a shareholder of the professional corporation, and any attempted sale or transfer to an ineligible person will be invalid. Further, a shareholder of the professional corporation shall not enter into a voting trust agreement or any other agreement that vests another person with the authority to exercise the voting power of any of the shareholder's shares in the professional corporation, and any such agreement will be invalid.

ARTICLE V. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the professional corporation is 18410 Oriole Street, Lutz, Florida 33549, and the name of the professional corporation's initial registered agent at that address is J. Douglas Guess.

ARTICLE VI. INITIAL DIRECTORS

The professional corporation initially will have two directors. The number of directors may be increased or decreased from time to time as provided in the professional corporation's bylaws. The names and street addresses of the initial directors are as follows:

<u>Name</u>	<u>Address</u>
Lauren R. Guess	18410 Oriole Street Lutz, Florida 33549
J. Douglas Guess	18410 Oriole Street Lutz, Florida 33549

ARTICLE VII. INCORPORATOR

The name and street address of the incorporator is:

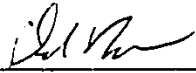
David S. Felman
100 South Ashley Drive, Suite 1300
Tampa, Florida 33602

The incorporator assigns to the professional corporation his rights under section 607.0201, Florida Statutes, to constitute a corporation, and he assigns to those persons designated by the Board of Directors of the professional corporation any rights that he has as incorporator to acquire any of the capital stock of the professional corporation. This assignment will be effective on the date when corporate existence begins.

ARTICLE VIII. EFFECTIVE DATE

The existence of the professional corporation will commence at the time and on the date these Articles of Incorporation are filed with the Florida Department of State.

EXECUTED: May 22, 1997.



David S. Felman,
as incorporator

1896-001^B Articles of Incorporation

J. DOUGLAS & ASSOCIATES, P.A.
ACCEPTANCE OF REGISTERED AGENT

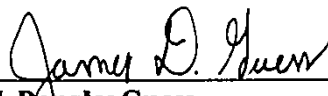
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Pursuant to Sections 48.091 and 607.0501, Florida Statutes, the following is submitted:

That **J. DOUGLAS & ASSOCIATES, P.A.**, organized as a professional service corporation under the laws of the State of Florida, with its initial registered office, as indicated in its Articles of Incorporation, at 18410 Oriole Street, Lutz, Florida 33549, has named J. Douglas Guess as its agent to accept service of process within the State of Florida.

Having been named to accept service of process for **J. DOUGLAS & ASSOCIATES, P.A.**, at the place designated in this document, the undersigned agrees to act in that capacity and to comply with the provisions of the Professional Service Corporation Act and Florida Business Corporation Act relative to keeping open the registered office. The undersigned is familiar with, and accepts the obligations of, Section 607.0501, Florida Statutes.

DATE: May 22, 1997.



J. Douglas Guess