197000008698 Connie Bowers and Associates, Inc.

Business Synergy for the 90's 16938 S outh Dixle Highway Mlami, FL 33157 (305)252-3322 Fax(305)252-3341

Incorporation Transmittal Letter

July 25, 1997

Department of State Division of Corporations P.O.Box 6327 Tallahassee, Fl. 32314 500002260615--1 -08/07/97--01062--007 *****78.75 *****78.75

re: Witherspoon McKinley, Inc.

Enclosed is an original and copy of the Articles of Incorporation and a check for \$78.50 for filing fee and certificate.

Please mail to:

Constance N. Bowers, President Connie Bowers and Associates, Inc. 16938 South Dixie Highway Miami, FL 33157 (305)252-3322

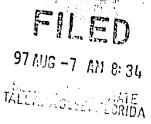
Sincerely

Constance N. Bowers, PRESIDENT

AUG 6 4 BSB

Connie Bowers and Associates, Inc.

Business Synergy for the 90's 16938 S outh Dixie Highway Miami, FL 33157 (305)252-3322Fax(305)252-3341



ARTICLES OF INCORPORATION

OF

WITHERSPOON McKINLEY, INC.

The undersigned subscriber to these Articles of Incorporation is a natural person competent to contract and hereby form a Corporation for profit under Chapter 607 of the Florida Statutes.

ARTICLE I - NAME

The name of the Corporation is WITHERSPOON McKINLEY, INC.

ARTICLE II - PURPOSE OF CORPORATION

The Corporation shall engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE III - PRINCIPAL OFFICE

The name and address of the principal office of this corporation is 14660 LINCOLN BLVD., MIAMI, Florida 33176 and the mailing address is the same.

ARTICLE IV - INCORPORATOR

The name and street address of the incorporator of this corporation is:

Constance N. Bowers 16938 South Dixie Highway Miami, FL 33157

ARTICLE V - SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is **ONE HUNDRED** (100) shares of common stock, each share having the par value of ONE DOLLAR (\$1.00).

ARTICLE VI - POWERS OF CORPORATION

The Corporation shall have the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, subject to any limitations or restrictions imposed by applicable law or these Articles of Incorporation.

ARTICLE VII REGISTERED OFFICE AND REGISTERED AGENT

The name and address of the initial registered agent is of this corporation is the Consulting Firm of Constance N. Bowers, doing business as Connie Bowers and Associates, Inc., located at 16938 South Dixie Highway, Miami, Florida 33157. The name and address of the registered agent of this corporation is the Consulting Firm of Constance N. Bowers doing Business as Connie Bowers and Associates, Inc., 16938 South Dixie Highway, Miami, Florida 33157.

ARTICLE VII - INCORPORATOR(S)

As the undersigned Incorporator, I have set my hand and seal, acknowledged and filed the foregoing Articles of Incorporation under the laws of the State of Florida, this 25th day of JULY, 1997.

Constance N. Bowers, Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

The Consulting Firm of Constance N. Bowers, doing business as Connie Bowers and Associates, Inc., having a business office identical with the registered office of the corporation name above, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0501, Florida Statutes.

The Consulting Firm of Constance N. Bowers, doing business as Connie Bowers and Associates, Inc.

By: Constance N. Bowers, President