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H.J. SWART & COMPANY, P.A.

Certified Public Accountants

P97000108075

MEMBERS
American Institute of
Certified Public Accountants
Florida Institute of
Certified Public Accountants

December 22, 1997

Bureau of Corporate Records
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Enclosed are the Articles of Incorporation for Lester E. Levy, P.A., and a check
for \$122.50 for filing fees.

Please return the certified copies to:

H.J. Swart & Company, P.A.
717 East Oak Street
Kissimmee, Florida 34744

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****122.50 ****122.50

Thank you.

Sincerely,

H.J. Swart & Company, P.A.


Kathy Swart

FILED
97 DEC 23 AM 10:25
STATE OF FLORIDA
TALLAHASSEE, FLORIDA

12/26/97

ARTICLES OF INCORPORATION

LESTER E. LEVY, P.A.

ARTICLE I. NAME

The name of this corporation shall be Lester E. Levy, P.A.

ARTICLE II. DURATION

This corporation shall have perpetual existence commencing on the date of filing of the Articles of Incorporation by the Department of State.

ARTICLE III. PURPOSE

This corporation is organized for the purpose of Real Estate sales, and anything pertaining to real estate professionals, as defined in Florida Statute chapter 621.

ARTICLE IV. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having a par value of \$1.00 per share.

ARTICLE V. ADDRESS

The initial post office address of the principal place of business of this corporation is 32245 Equestrian Trail, Sorrento, FL 32776-8804. The Board of Directors may, from time to time, move the principal office to any other address in Florida.

ARTICLE VI. DIRECTORS

This corporation shall have one director initially. The number of directors may be changed from time to time by the bylaws. The name and address of the initial director, who will serve until the first annual meeting of shareholders of the corporation or until his successor is duly elected and qualified is:

NAME

ADDRESS

Lester E. Levy

32245 Equestrian Trail
Sorrento, FL 32776-8804

FILED
97 DEC 23 AM 10:25
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VII. SUBSCRIBERS

The subscriber to these Articles of Incorporation is:

NAME	ADDRESS
Harry J. Swart, CPA	717 East Oak Street Kissimmee, FL 34744

ARTICLE VIII. OFFICERS

The officers of this corporation shall be President, Vice President, Secretary, and Treasurer. They shall be elected by the Board of Directors.

ARTICLE IX. REGISTERED AGENT

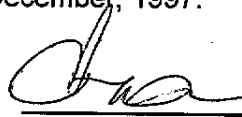
The initial registered agent and registered agent's address for service of process for this corporation is:

NAME	ADDRESS
Harry J. Swart, CPA	717 East Oak Street Kissimmee, FL 34744

ARTICLE X. AMENDMENTS

These Articles of Incorporation may be amended in the manner set forth in the bylaws of this corporation.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 22 day of December, 1997.



Harry J. Swart, CPA

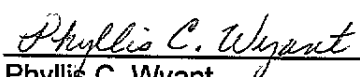
STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, a Notary Public authorized to take acknowledgments in the state and county set forth above personally appeared Harry J. Swart, known to me to be the person who executed the foregoing Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the state and county aforesaid this 22 day of December, 1997.



PHYLLIS C. WYANT
My Commission CC511495
Expires Dec. 12, 1999



Phyllis C. Wyant
Notary Public, State of Florida

DESIGNATION AND ACCEPTANCE OF REGISTERED AGENT

The undersigned subscriber of Lester E. Levy, P.A., designates the following individual as registered agent for this corporation:

Harry J. Swart, CPA
717 East Oak Street
Kissimmee, FL 34744



Harry J. Swart, CPA

ACCEPTANCE OF REGISTERED AGENT

The undersigned does hereby accept the designation as registered agent of Lester E. Levy, P.A.

DATED this 22 day of December, 1997.



Harry J. Swart, CPA

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA