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CHASLAUR
TAX & ACCOUNTING SERVICES

Charles E. Hall, MBA, EA, CTF
Enrolled to Practice Before the Internal Revenue Service
Former IRS Revenue Officer

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25 Old Mission Avenue, Post Office Box 4077, St. Augustine, Florida 32085-4077

Member of:

National Association of
Enrolled Agents

Florida Society of
Enrolled Agents

National Society of
Tax Professionals

National Society of
Public Accountants

National Certification Board
for Tax Professionals

Accreditation Council for
Accountancy & Taxation

National Association
of Accountants

American Institute of
Professional Bookkeepers

National Association
of Tax Practitioners

December 31, 1997

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

Re: ELKE W. McMENEMY, PA

Dear Sir or Madam:

600002389316--1
-01/05/98--01048--018
****122.50 ****122.50

EFFECTIVE DATE
1-31-97

Please find enclosed herewith an original and one copy of the Articles of Incorporation of the above-named corporation. Please file these Articles at your earliest date and furnish me with an acknowledgement of its filing via a certified copy to be mailed to our offices.

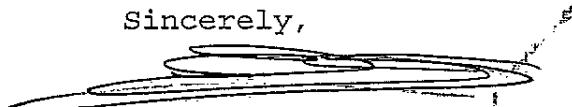
You will note that Article 5 of the Articles of Incorporation sets out the name and address of the Registered Agent of the Corporation.

Enclosed is my trust fund check payable to the Secretary of State - Division of Corporations in the amount of \$122.50 which is in payment of the charges for your filing fee, corporate charter, including a certified copy of the charter document, and registration of registered agent.

Should you have any questions regarding this document, please feel free to contact me at any time.

Thanking you in advance for your courtesy and prompt recording of this corporation, I remain,

Sincerely,


Charles E. Hall
Enrolled Agent
Certified Tax Professional
Accredited Tax Accountant

Encl: Articles of Incorporation
Check for \$ 122.50

89/18/11
FILED
98 JAN -5 AM 11:24
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

ELKE W. McMENEMY, PA

FILED
98 JAN -5 AM 11:24
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purposes of forming a corporation under the Florida Professional Service Corporation Act, do hereby adopt the following Articles of Incorporation:

ARTICLE 1. NAME AND ADDRESS: The name of the Corporation is: ELKE W. McMENEMY, PA and its address is 306 Twenty-Second Street, St. Augustine, Florida 32095.

EFFECTIVE DATE
1-31-97

ARTICLE 2. DURATION: This Corporation shall have perpetual existence commencing on the date of execution and acknowledgement of these Articles.

ARTICLE 3. PURPOSE: The general purposes for which the Corporation is organized are the following:

A. To engage in and transact business and for which corporations may be incorporated under the Florida Professional Service Corporation Act, Florida Statute, Chapter 621.

B. To do such other things as are incidental to the purposes of the Corporation or necessary or desirable in order to accomplish them.

ARTICLE 4. SPECIFIC NATURE OF BUSINESS: To practice the profession and activity as a licensed Real Estate Professional under regulation and proper licensing by the Florida Department of Professional Regulation.

ARTICLE 5. CAPITAL STOCK: The aggregate number of shares which the Corporation is authorized to issue is 100,000 shares of common stock. Such shares shall be of a single class and shall have a par value of \$0.10 per share. At no time shall any other person, corporation, or other entity, hold shares of this corporation unless they are a properly licensed Real Estate Professional under the authority of the Florida Department of Professional Regulation as per Florida Statute 621.09. Said stock shall be classed as Section 1244 stock pursuant to the Internal Revenue Code of 1986 as amended.

ARTICLE 6. INITIAL REGISTERED OFFICE AND AGENT: The street address of the initial registered office of the Corporation is 25 Old Mission Avenue, St. Augustine, Florida 32084, with a mailing address of Post Office Box 4077, St. Augustine, Florida 32085 and the name of its initial Registered Agent at that address is Charles E. Hall.

ARTICLE 7. INITIAL BOARD OF DIRECTORS: The number of Directors constituting the initial Board of Directors is one (1). The number of Directors may be increased or decreased from time to time in accordance with the By-Laws but shall never be less than one. The name and address of each initial Director of the Corporation is as follows:

Elke W. McMenemy
306 Twenty-Second Street
St. Augustine, Florida 32095

ARTICLE 8. INCORPORATORS: The name and address of each
Incorporator is as follows:

Elke W. McMenemy
306 Twenty-Second Street
St. Augustine, Florida 32095

ARTICLE 9. BY-LAW AMENDMENT: The Corporation reserves the
power to adopt, alter, amend, or appeal the By-Laws of the
Corporation. This right shall be vested in the Board of Directors
and the Shareholders.

ARTICLE 10. INDEMNIFICATION: The Corporation shall
indemnify any Officer or Director, or any former Officer or
Director, to the full extent permitted by law.

ARTICLE 11. INFORMAL ACTION OF DIRECTORS: If all
Directors severally or collectively consent in writing to action
taken or to be taken by the Corporation, and the writings
evidencing their consent are filed with the Secretary of the
Corporation, the action shall be valid as though it had been
authorized at a meeting of the Board of Directors.

ARTICLE 12. AMENDMENT OF ARTICLES: This Corporation
reserves the right to amend or appeal any provisions contained in
these Articles of Incorporation or any amendment hereto, and any
right conferred upon the Directors of this Corporation.

ARTICLE 13. PRE-EMPTIVE RIGHTS: Each shareholder of this Corporation shall have the first right to purchase shares (and securities convertible into shares) of any class, kind or series of stock in this Corporation that may from time to time be issued (whether or not presently authorized), including shares from the Treasury of this Corporation, in the ration that the number of shares he holds at the time of issue bears to the total number of shares outstanding, exclusive of Treasury shares. This right shall be deemed waived by any shareholder who does not exercise it and pay for the share pre-empted within thirty (30) days of receipt of a notice in writing from the Corporation, stating the prices, terms and conditions of the issue of shares, and inviting him to exercise his pre-emptive right. This right may also be waived by affirmative written waiver submitted by the shareholder to the Corporation within thirty (30) days of receipt of notice from the Corporation.

ARTICLE 14. MANAGEMENT OF CORPORATION BY SHAREHOLDERS: All corporate powers shall be exercised by or under the authority of, and the business and affairs of this Corporation shall be managed under the direction of the shareholders of this Corporation.

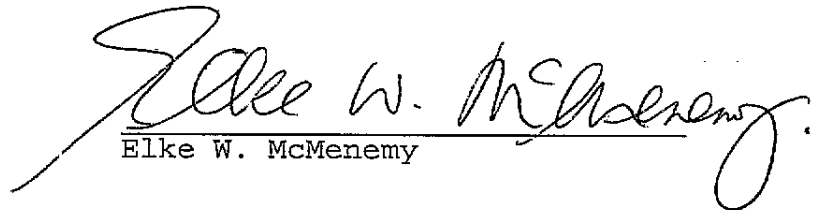
ARTICLE 15. OFFICERS: The Officers of the Corporation shall be a President, one (1) or more Vice-Presidents, a Secretary and a Treasurer. The number of Vice-Presidents may be fixed and determined by the shareholders from time to time. Until the first meeting of the shareholders or until the successors are elected and

have qualified, the following shall be the Officers of the Corporation.

Elke W. McMenemy
306 Twenty-Second Street
St. Augustine, Florida 32095

President / Treasurer
Vice-President / Secretary

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this the 31st day of December, 1997


Elke W. McMenemy

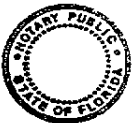
STATE OF FLORIDA

SS:

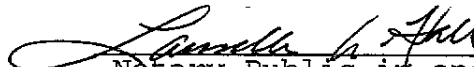
COUNTY OF ST. JOHNS

Before me, the undersigned authority, personally appeared Elke W. McMenemy to me known to be the person who executed the foregoing Articles of Incorporation, and she acknowledged to and before me that she executed such instrument.

WITNESS my hand and seal this the 31st day of December, 1997.



LAURELLE A. HALL
Notary Public, State of Florida
My Comm. Exp. Jan. 27, 1998
Comm. No. CC 344578


Notary Public in and for the
State of Florida at Large

CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT / REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 OR 617.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE / REGISTERED AGENT, IN THE STATE OF FLORIDA.

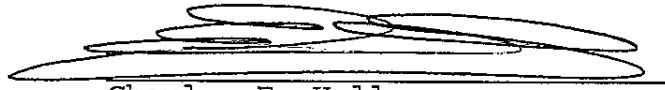
1. The name of the Corporation is:

ELKE W. McMENEMY, PA

2. The name and address of the Registered Agent and Office is:

Charles E. Hall
25 Old Mission Avenue, Post Office Box 4077
St. Augustine, Florida 32084

Having been named as Registered Agent and to accept service of process for the above stated corporation at the place designated in this certificate, The Individual herein identified hereby accepts the appointment as Registered Agent and agrees to act in this capacity. The Individual further agrees to comply with the provisions of all statutes relating to the proper and complete performance of its duties, and is familiar with and will accept the obligations of its position as Registered Agent.

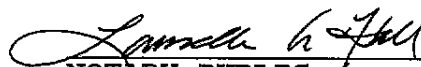


Charles E. Hall
Registered Agent

SWORN TO BEFORE ME and subscribed in my presence this the 31st day of December, 1997.



LAURELLE A. HALL
Notary Public, State of Florida
My Comm. Exp. Jan. 27, 1998
Comm. No. CC 344578



NOTARY PUBLIC
My Commission Expires

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 JAN -5 AM 11:24

FILED