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LONNIE L. SIMMONS, P. A.

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Pensacola, Florida 32504
(850) 474-0886

January 5, 1999

Corporate Records Bureau
Division of Corporations
Department of State
Post Office Box 6327
Tallahassee, Florida 32301

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-01/15/99-01081--001
*****70.00 *****70.00



RE: Articles of Incorporation of Gibson ~ Allcott & Company

Dear Sir/Madam:

I have enclosed for filing the original and one copy of the Articles of Incorporation of Gibson ~ Allcott & Company. I have also enclosed a check payable to the Secretary of State in the amount of \$70.00 to cover the costs of filing the Articles of Incorporation.

Please file the Articles of Incorporation and return a copy to me at the above address. If there are any problems, please do not hesitate to call. Your assistance and cooperation is appreciated.

Sincerely,

Lonnie L. Simmons

LLS\kbb

Enclosures

FILED
99 JAN 15 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Kathy L. Simon GAVE
AUTHORIZATION BY PHONE TO
CORRECT Corp. name (remove &)
DATE 1/21/99
CO. EXAM BB

B. BROCK JAN 21 1999

ARTICLES OF INCORPORATION

OF

GIBSON ~ ALLCOTT COMPANY

EFFECTIVE DATE

1-11-99

We, the undersigned incorporators, hereby associate ourselves together and make, subscribe, acknowledge and file with the Secretary of State of Florida these Articles of Incorporation for the purpose of forming a Corporation for profit in accordance with the laws of the State of Florida.

ARTICLE I - NAME

The name of this Corporation is GIBSON ~ ALLCOTT COMPANY

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing on the 11th day of January, 1999.

ARTICLE III - PURPOSE

The purpose of this Corporation is to transact any or all lawful business for which Corporations may be incorporated under Chapter 607, Florida Statutes, as now exists or may after be amended.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 20,000 shares of One Dollar (\$1.00) par value common stock which shall be designated as "Common Shares".

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99 JAN 15 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE V - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this Corporation, shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office and the principal place of business of this Corporation is 222 E. Intendencia Street, Pensacola, Florida 32501 and the name of the initial registered agent of this Corporation at that address is William E. Gibson.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This Corporation shall have one (1) director constituting the initial Board of Directors. The number of directors may be either increased or decreased from time to time by the bylaws; however, there shall never be less than one Director nor more than five. The name and address of the initial Board of Directors of the Corporation is:

William E. Gibson
5 West Galvez Court
Pensacola Beach, FL 32561

ARTICLE VIII - INCORPORATORS

The name and address of the Incorporator signing these articles is William E. Gibson, 222 E. Intendencia Street, Pensacola, Florida 32501.

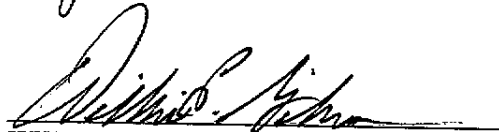
ARTICLE IX - INDEMNIFICATION

The Corporation shall indemnify any Officer or Director or any former officer or director, to the full extent permitted by law.

ARTICLE X - AMENDMENT

This Corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the Shareholders is subject to this reservation.

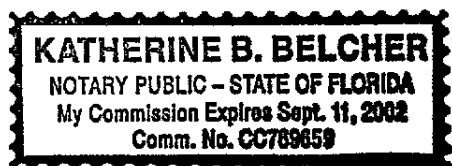
IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on this the 12 day of January, 1999.

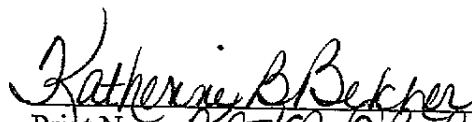

WILLIAM E. GIBSON -
Incorporator

STATE OF FLORIDA

COUNTY OF ESCAMBIA

The foregoing instrument was sworn to and subscribed to me this 12 day of January, 1999, by WILLIAM E. GIBSON, who is personally known to me, or who has produced Florida driver license as identification and who did take an oath.



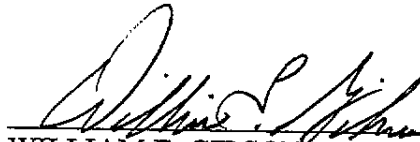

Print Name: KATHERINE B. BELCHER
Notary Public, State of Florida
My Commission Expires: 9/11/2002

**CERTIFICATE DESIGNATING REGISTERED AGENT AND
PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF
PROCESS WITHIN FLORIDA AND ACCEPTANCE OF
AGENT UPON WHOM PROCESS MAY BE SERVED**


In compliance with Section 48.091 and 607.034, Florida Statutes, the following is submitted:

FIRST, that GIBSON ~ ALLCOTT COMPANY desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at 222 E. Intendencia Street, Pensacola, Florida 32501 has named William E. Gibson at 222 E. Intendencia Street, Pensacola, Florida 32501, as its agent to accept service of process within Florida.

DATED January 12, 1999


WILLIAM E. GIBSON, Incorporator

Having been named to accept service of process for the above named 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 performance of my duties.


WILLIAM E. GIBSON -
Registered Agent

FILED
99 JAN 15 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA