

Income Tax Services
Financial & Insurance Services
Accounting & Bookkeeping Services

**TAX
ADVANTAGE**

JAMES K. REESE, EA
RICHARD L. ROSS, EA

1201 North Third Street • Jacksonville Beach, Florida 32250 • (904) 241-0050 • Fax (904) 241-0752

January 27, 1999

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

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****140.00 *****70.00

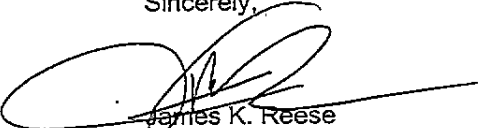
Re: Articles of Incorporation - Pierce Communications, Inc.
Walker Realty Services, Inc.

Dear Sir or Madam,

Please find the enclosed Check for \$140.00 and the (4) Copies of Articles of Incorporation for the above referenced Corporation. Please file these with the proper authorities and return the Certificate of Filing back to the Entity addressed above. Your prompt attention to this matter is appreciated in advance.

If you have any questions, please do hesitate to contact me.

Sincerely,


James K. Reese
President

Enclosures:

(4) Copies of Articles of Incorporation
Check for \$140.00

FILED
99 JAN 28 PM 12:08
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TA-2/1/99

ARTICLES OF INCORPORATION
OF
WALKER REALTY SERVICES, INC.
ARTICLE I - NAME

The name of this corporation shall be:

WALKER REALTY SERVICES, INC.

The general nature of the business to be transacted by this corporation is:

To engage in services and activities associated with decision- making in the public and private sector.

To engage in any other lawful business, to purchase, or otherwise acquire, and to own, mortgage, pledge, sell, convey, assign, transfer, or otherwise dispose of, and to invest in and hold real or personal property, of every class, kind, and description, and to otherwise engage in any legal business or activity permitted under the laws of the State of Florida and in all other States and counties.

To conduct said business in, have one or more offices in, and buy, hold, mortgage, sell, convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and license in the State of Florida and in all other States and counties.

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidence of indebtedness, and execute such mortgages and transfers of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To guarantee, endorse, purchase, hold, sell, mortgage, transfer, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, of any other corporation of the State of Florida or any other State or Government, and while owner of such stock to exercise all of the rights, powers, and privileges of ownership, including the right to vote such stock.

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ARTICLE III - 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 at no par value. The corporation will not commence business until it has received for the issuance of shares consideration of the value of One Thousand (\$1,000.00) consisting of money, labor done or property actually received.

ARTICLE IV - PREEMPTIVE RIGHT

Holders of the common stock shall have the right to subscribe and purchase their pro rata shares of any new common stock which may be issued by the corporation.

ARTICLE V - TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI - PRINCIPAL OFFICE

The principal place of business and mailing address of the corporation shall be at 13920 Ketch Cove Place, Jacksonville, Florida 32224.

ARTICLE VII - INITIAL REGISTERED AGENT & ADDRESS

The name and address of the initial registered agent is Charles B. Walker at 13920 Ketch Cove Place, Jacksonville, Florida 32224.

ARTICLE VIII - DIRECTORS

This corporation shall not have more than one (1) director initially. The number of directors may be increased or diminished from time to time by By-Laws adopted by the stockholders.

ARTICLE IX - INITIAL DIRECTORS AND OFFICERS

The name and address of the Initial Director and Officers are:

NAME	ADDRESS
Charles B. Walker D/P/S/T	13920 Ketch Cove Place Jacksonville, Florida 32224

ARTICLE X - INCORPORATOR

The name and street address of the Incorporator of these Articles of Incorporation is:

NAME

ADDRESS

Charles B. Walker

13920 Ketch Cove Place
Jacksonville, Florida 32224

ARTICLE XI - AMENDMENTS

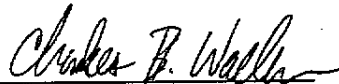
These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at stockholders' meeting by a majority of the stockholders entitled to vote thereon, unless all the Directors and all of the stockholders sign a written statement manifesting their intention that a certain amendment to these Articles of Incorporation be made.

ARTICLE XII - SPECIAL PROVISION

It is the intent of the incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as a Subchapter S corporation.

ARTICLE XIII - EFFECTIVE DATE

These Articles of Incorporation shall be effective on the date of filing.



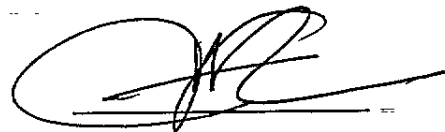
Charles B. Walker
Incorporator

STATE OF FLORIDA
COUNTY OF Duval

I HEREBY CERTIFY that on this day, before me, a Notary Public, duly authorized in State and County named above to take acknowledgments, personally appeared Charles B. Walker to me known to be the person described as subscribed in and executed the foregoing Articles of Incorporation, and acknowledged before me that he subscribed to those Articles of Incorporation.

WITNESS my hand and official seal in the County and State named above on this the 21st day of June, 1999.

 James K Reese
My Commission: CC796184
Expires December 9, 2002



Notary Public

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

The name of the corporation is:

WALKER REALTY SERVICES, INC.

The name and address of the Registered Agent and Office

Charles B. Walker
13920 Ketch Cove Place
Jacksonville, Florida 32224

SIGNATURE _____

Charles B. Walker

TITLE _____

President

DATE _____

1/27/99

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FILED

Having been named as Registered Agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as Registered Agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as Registered Agent.

SIGNATURE _____

Charles B. Walker

DATE _____

1/27/99