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KURT D. YOUNG & ASSOCIATES, INC.

1312 Hammock Pine Blvd
Clearwater, FL 33761

FILED
99 AUG 23 PM 3:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

July 25, 1999

Division of Corporations
409 East Gaines Street
Tallahassee, Fla 32399

100002966361--3

-08/23/99-01028-019

****122.50 *****78.75

Gentlemen,

Please find enclosed the Articles of Incorporation for

KURT D. YOUNG & ASSOCIATES, INC.

I have included the original and a copy of the Articles and a check in the amount of \$122.50 for the basic filing and a certified copy.

Sincerely yours,

Kurt D Young

D. BROWN AUG 27 1999

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

KURT D. YOUNG & ASSOCIATES, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person, competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of this corporation shall be:

Kurt D. Young & Associates, Inc.

the principle place of business of this corporation shall be

1312 Hammock Pine Blvd, Clearwater, Fl 33761

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 7,500 shares of common stock having \$1 par value per share.

ARTICLE IV. ADDRESS

The street address of the initial registered office of the corporation shall be 1312 Hammock Pine Blvd, Clearwater, Florida 33761, and the name of the initial registered agent at said address is Kurt D. Young.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. SPECIAL PROVISION

It is the intent of the incorporator that the corporation may qualify as an S corporation under the Internal Revenue Code. Such actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

ARTICLE VII. OFFICERS AND DIRECTORS

This corporation shall have one officer and one director, initially. The name and street address of the initial officer and director who shall hold office for the first year of the corporation, or until their successor is elected or appointed are:

Kurt D. Young	1312 Hammock Pine Blvd
Dir/Pres/Sec	Clearwater, FL 33761

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator to these
Articles of Incorporation is as follows: Kurt D. Young,
1312 Hammock Pine Blvd., Clearwater, Florida 33761.

STATE OF FLORIDA

COUNTY OF Pinellas

Before me, the undersigned authority, personally appeared KURT D. YOUNG, who is to me known to be the person described in and who executed the foregoing Articles of Incorporation as Incorporator, and he acknowledged to and before me that he executed the same for the uses and purposes therein mentioned and set forth.

In Witness Whereof, I have unto set my hand and seal at Clearwater, in said County and State, This 25th day of July 1999.



Philip J. Gray
MY COMMISSION # CC696093 EXPIRES
November 13, 2001
BONDED THRU TROY FAIR INSURANCE, INC.

Philip J. Gray

Notary Public
My Commission Expires

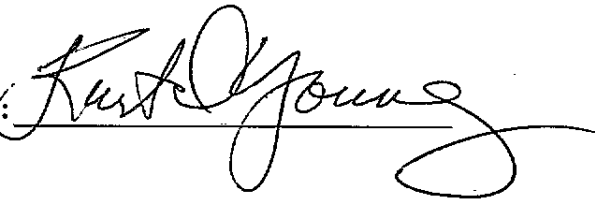
CERTIFICATE OF REGISTERED AGENT

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

The KURT D. YOUNG & ASSOCIATES, INC. desiring to qualify under the laws of the State of Florida, with its principal place of business in the City of Clearwater, State of Florida, has Named KURT D. YOUNG, 1312 Hammock Pine Blvd., Clearwater, Florida 33761 as its Registered Agent to accept service of process within the State of Florida.

July 25, 1999

By:

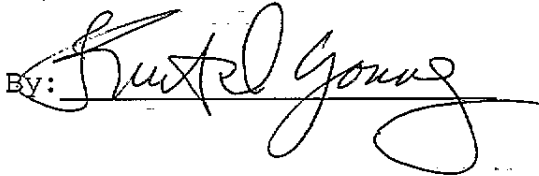
A handwritten signature in cursive script, appearing to read "Kurt D. Young", written over a horizontal line.

KURT D. YOUNG
Subscriber

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TALLAHASSEE, FLORIDA

Having been named to accept service of process for the above
state corporation at the place designated above, I HEREBY AGREE TO
ACT in this capacity and agree to comply with the provisions of all
statutes relative to the proper and complete performance of my
duties.

July 25, 1999

By: 

KURT D. YOUNG
Registered Agent