

LUTZ, WEBB & BOBO, P.A.
LAWYERS

J. ALLEN BOBO
JOHN R. DUNHAM, III
DAVID D. EASTMAN
JODY B. GABEL
MARK A. HASKINS
MARY R. HAWK
DOUGLAS B. LUMPKIN
H. ROGER LUTZ
CHARLES W. TELFAIR, IV
RICHARD S. WEBB, IV

ONE SARASOTA TOWER
TWO NORTH TAMiami TRAIL
FIFTH FLOOR
SARASOTA, FLORIDA 34236
TELEPHONE: (941) 951-1800
TOLL FREE: (877) 951-1800
FAX: (941) 366-1603
E-MAIL: info@lutzwebb.com

TALLAHASSEE OFFICE:
2155 DELTA BOULEVARD
SUITE 210-B
TALLAHASSEE, FLORIDA 32303

MAILING ADDRESS:
POST OFFICE BOX 1569
TALLAHASSEE, FLORIDA 32302-1569

TELEPHONE: (850) 521-0890
TOLL FREE: (877) 521-0890
FAX: (850) 521-0891

PLEASE REPLY TO: SARASOTA

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

P99000100346

300003044213--8
-11/15/99--01101--015
*****78.75 *****78.75

RE: National Auditing Advisors, Inc.

Dear Madam/Sir:

Enclosed herewith please find two (2) original sets of fully executed Articles of Incorporation for National Auditing Advisors, Inc. together with a check in the amount of \$78.75 representing the following:

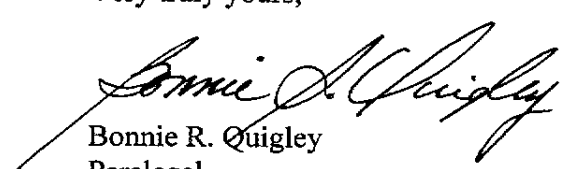
Filing Fee:	\$35.00
Registered Agent Designation	35.00
Certified Copy	<u>8.75</u>
Total	\$78.75

FILED
99 NOV 15 AM 9:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Please return a filed original set of the Articles together with the certified copy to our office by using the enclosed, self-addressed stamped envelope.

Should you have any questions regarding the enclosed, please do not hesitate to contact our office.

Very truly yours,


Bonnie R. Quigley
Paralegal

Encs.
cc: William N. Millburn
F:\BRQ\Millburn-11-11-99.wpd

T.SMITH NOV 17 1999

ARTICLES OF INCORPORATION
OF
NATIONAL AUDITING ADVISORS, INC.

FILED
99 NOV 15 AM 9:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I, the undersigned, for the purposes of forming a corporation for profit pursuant to the laws of the State of Florida, do hereby make, subscribe, acknowledge and file the following Articles of Incorporation.

ARTICLE I

NAME

The name of the Corporation shall be: National Auditing Advisors, Inc.

ARTICLE II

TERM OF EXISTENCE

This Corporation shall exist perpetually or until dissolved by due process of law.

ARTICLE III

PURPOSE

This corporation is organized for the general purpose of transacting any or all lawful business permitted under the laws of the United States and the State of Florida.

ARTICLE IV
CAPITAL STOCK

This Corporation is authorized to issue par value common stock as described below, and none other:

Maximum Number of Shares: 1,000

Par Value Per Share: \$ -0-

The authorized shares of par value common stock may be issued only for a consideration having a value, in the judgment of the Board of Directors, equivalent at least to the full par value of the stock so to be issued. Such consideration may be in the form of cash, real property, tangible personal property, intangible personal property, labor or services rendered, other than future services, or any combination of the foregoing.

Each share of common stock of this Corporation shall entitle the holder of record thereof to one vote upon each proposal presented at lawful meetings of the Shareholders. No holder of common stock of this Corporation shall be entitled to any right of cumulative voting.

ARTICLE V
PREEMPTIVE RIGHTS

The Corporation may provide for preemptive rights of stockholders pursuant to provisions of its By-laws, but no preemptive rights shall exist unless specifically approved for inclusion in the By-laws.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The initial street address of the registered office of this Corporation in the State of Florida shall be:

4090 Hearthstone Drive

Sarasota, Florida 34238

The Corporation may also maintain its principal office and branch offices at such places and in such states and foreign countries as the Board of Directors may from time to time by resolution provide.

The name of the initial Registered Agent of this Corporation at the aforementioned address is: William Nicholas Milburn

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The business of this Corporation shall be conducted by a Board of Directors of not less than one (1), nor more than fifteen (15) persons. The Board of Directors shall be elected at the annual meeting of the stockholders of this Corporation, which meeting shall be held at such time as provided by the By-Laws. They shall hold office until their successors are elected or appointed and have qualified, unless otherwise provided by the By-Laws.

The name and street address of the initial director who is to conduct the affairs of this

Corporation until the first meeting and election and qualification of his successor:

NAME

ADDRESS

William Nicholas Milburn

4090 Hearthstone Drive
Sarasota, Florida 34238

ARTICLE VIII

INCORPORATOR

The name and address of the individual signing these Articles of Incorporation is:

NAME

ADDRESS

William Nicholas Milburn

4090 Hearthstone Drive
Sarasota, Florida 34238

ARTICLE IX

CORPORATE ADDRESS

The address of the Corporation shall be:

4090 Hearthstone Drive
Sarasota, Florida 34238

ARTICLE X

MISCELLANEOUS

1. No contract or other transaction between this Corporation and any other corporation shall be affected or invalidated by the fact that any one or more of the directors of this Corporation is or are interested in, or is a director or officer of such other corporation.

2. Upon election of the Board of Directors by the stockholders, such Board shall manage the business and affairs of the corporation, without the need of further authorization from the stockholders, except as provided by law, or otherwise herein.

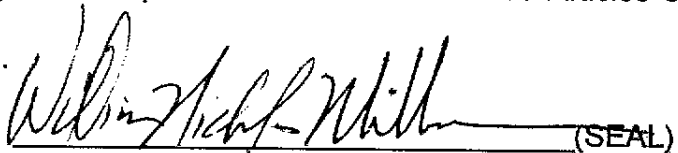
3. The initial By-Laws of this Corporation shall be adopted by the Board of Directors. The By-Laws may be amended from time to time by either the Shareholders or the Directors. The Shareholders may amend, alter, or repeal any By-Law adopted by the Directors. The Directors may not alter, amend or repeal any By-Law adopted by the Shareholders, nor may the Directors adopt By-Laws which would be in conflict with the By-Laws adopted by the Shareholders.

4. The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in a manner now or hereafter prescribed by law; and all rights conferred upon Stockholders herein are granted subject to that reservation.

5. Any Incorporator or Shareholder present at any meeting, either in person or by proxy, and any Directors present in person at any meeting of the Board of Directors shall conclusively be deemed to have received proper notice of such meeting unless he shall make objection at such meeting to any defect or insufficiency of notice.

6. The Corporation shall indemnify all Officers and Directors of the Corporation to the fullest extent permitted by law.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation, this 11th day of November, 1999.

 (SEAL)
WILLIAM NICHOLAS MILBURN

STATE OF FLORIDA
COUNTY OF SARASOTA

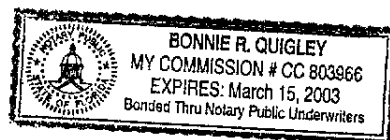
BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared William Nicholas Milburn, who executed the foregoing Articles

of Incorporation for the purposes herein expressed. He is personally known to me and he did not take an oath.

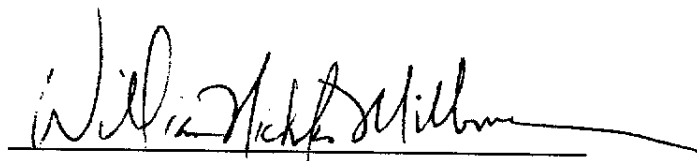
IN WITNESS WHEREOF, I have hereunto set my hand and official seal, in the State and County aforesaid, this 11th day of November, 1999.


NOTARY PUBLIC

My Commission Expires:



The Undersigned hereby accepts designation as Registered Agent of the Corporation.

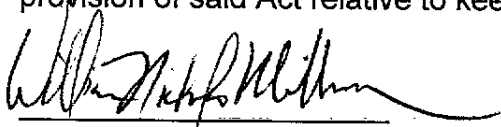


William Nicholas Milburn

In pursuance of Chapter 607.34 Florida Statutes, the following is submitted, in compliance with said Act: First that National Auditing Advisors, Inc., desiring to organize under the laws of the State of Florida with its principal office, as indicated in the articles of incorporation at 4090 Hearthstone Drive, City of Sarasota, County of Sarasota, State of Florida, has named William Nicholas Milburn located at 4090 Hearthstone Drive, City of Sarasota, County of Sarasota, State of Florida, as its agent to accept service of process within this state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above stated corporation, at place designated in this certificate. I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.



Registered Agent

i:\milburnarticles.inc

FILED
99 NOV 15 AM 9:17
CLERK OF STATE
TALLAHASSEE, FLORIDA