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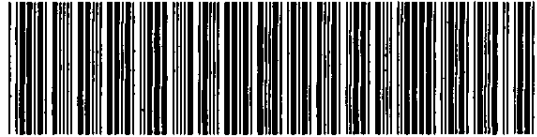
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FLORIDA DEPARTMENT OF STATE
Division of Corporations

December 22, 2008

JFS, INC.
5059 SOUTEL DRIVE
JACKSONVILLE, FL 32208

SUBJECT: JFS, INC.
Ref. Number: W08000056342

We have received your document for JFS, INC. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

Please return the corrected original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

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