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LA OFFICES
CURRY & ASSOCIATES, P.A.

LA VIVA PROFESSIONAL CENTER
750 WEST LUMSDEN
BRANDON, FLORIDA 33511
(813) 653-2500

CLIFTON C. CURRY, JR.
C. COLE JEFFRIES, JR.
DANIEL W. KING
NANCY M. MITCHELL

PLEASE MAIL REPLIES:
POST OFFICE BOX 1143
BRANDON, FL 33509-1143
FACSIMILE (813) 689-0242

March 24, 1997

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

Re: GIDEONS & GRECO PLUMBING CO., INC.

Dear Sir:

Enclosed herewith please find original and one copy of Articles of Incorporation in the above name, as well as the Designation of Resident Agent form, together with our firm check in the amount of \$122.50 to cover the following:

500002126925--8
-03/28/97--01067--006
***122.50 ***122.50

Filing Fee	\$ 35.00
Certified copy	\$ 52.50
Registered Agent	<u>\$ 35.00</u>
	\$122.50

We would appreciate receiving a certified copy of these Articles of Incorporation as quickly as possible.

Sincerely yours,

C. Cole Jeffries, Jr.
C. Cole Jeffries, Jr.

CCJ/nh
Enclosures

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SECRET
TALLAHASSEE, FLORIDA

nc 4/1/97

**ARTICLES OF INCORPORATION
OF
GIDEONS & GRECO PLUMBING CO., INC.**

ARTICLE I - NAME

The name of this corporation shall be:

GIDEONS & GRECO PLUMBING CO., INC.

and its principal office and mailing office is

333 Falkenburg Road S.
Tampa, Florida 33619

ARTICLES II - DURATION

The corporation shall have a perpetual existence.

ARTICLE III - PURPOSE

The purpose of this corporation is to engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The maximum number of shares which this corporation is authorized to have outstanding at any time is 10,000 shares of common stock having a par value of \$1.00 per share.

**ARTICLE V - INITIAL REGISTERED
OFFICE AND AGENT**

The initial registered office of this corporation shall be 333 Falkenburg Road S., Tampa, Florida 33619. Registered Agent of this corporation at such office, shall be James Charles Greco, who upon accepting this designation agrees to comply with the provisions of Section

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TALLAHASSEE, FLORIDA

48.091, Florida Statutes, as amended from time-to-time with respect to keeping an office open for service of process.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

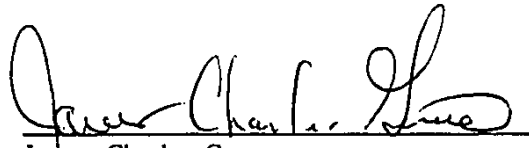
The initial Board of Directors shall consist of three (3) members. The number of directors may be increased or decreased from time-to-time by vote of the Shareholders as set out in the By-Laws. The names and addresses of the initial Board is:

NAME	ADDRESS
LEONARD HERBERT GRECO	333 Falkenburg Road S. Tampa, Florida 33619
JAMES CHARLES GRECO	333 Falkenburg Road S. Tampa, Florida 33619
TERESA GRECO LEE	333 Falkenburg Road S. Tampa, Florida 33619

ARTICLE VII - INCORPORATOR

The name and address of the person signing these Articles of Incorporation are:

JAMES CHARLES GRECO	333 Falkenburg Road S. Tampa, Florida 33619
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James Charles Greco
as Incorporator

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

I HEREBY CERTIFY, that on this day, before me, an officer duly authorized in the

State and County aforesaid to take acknowledgments, personally appeared, JAMES CHARLES GRECO, as incorporator, to me personally known or who produced driver's licenses or Florida 61620 413-644459 as identification, and who did take an oath, to be the person described in and who, after being duly sworn, depose and state that he executed the foregoing ARTICLES OF INCORPORATION of GIDEONS & GRECO PLUMBING CO., INC. and the said individual acknowledged before me that he executed the same as his free act and deed for the uses and purposes therein stated.

SWORN TO AND SUBSCRIBED BEFORE ME, this 20 day of February, 1997,
at Brandon, Hillsborough County, Florida.



NOTARY PUBLIC

Tammy B. Hutt
Sign Tammy B. Hutt

Print Name:

State of Florida at Large (Seal)

My Commission No.: CC 590977

My Commission Expires: 1/11/2001

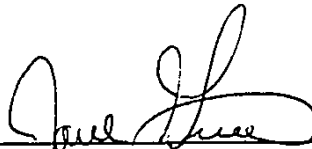
**CERTIFICATE DESIGNATING PLACE OF BUSINESS
OR DOMICILE FOR THE SERVICE OF PROCESS
WITHIN THIS STATE, NAMING REGISTERED OFFICE
AND REGISTERED AGENT (AND RESIDENT AGENT)**

Pursuant to applicable Florida Statutes, the following is submitted:

That GIDEONS & GRECO PLUMBING CO., INC., desiring to organize under the laws of the State of Florida, with its Registered Office as indicated in the ARTICLES OF INCORPORATION at 333 Falkenburg Road S., Tampa, Florida 33619, has named James Charles Greco as its Registered Agent (and Resident Agent).

ACKNOWLEDGMENT

Having been named Registered Agent for the above-stated corporation as designed in this Certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of said Florida Statutes relative to keeping open said office.



James Charles Greco
as Registered Agent

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STATE
TALLAHASSEE, FLORIDA