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TRANSMITTAL LETTER

TO: Registration Section
Division of Corporations

SUBJECT: J. C. Sales, L.L.C.
(Name of Limited Liability Company)

The enclosed Articles of Organization and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to the following:

E. Snow Martin, Jr.
(Name of Person)

Martin & Martin, P.A.
(Firm/Company)

200 Lake Morton Drive
(Address)

Lakeland, Florida 33801
(City/State and Zip Code)

For further information concerning this matter, please call:

E. Snow Martin, Jr. at (863) 688-7611
(Name of Person) (Area Code & Daytime Telephone Number)

STREET ADDRESS:
Registration Section
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

MAILING ADDRESS:
Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF ORGANIZATION
FOR
J. C. SALES, L.L.C.

ARTICLE I - NAME

The name of the Limited Liability Company is J. C. Sales, L.L.C.

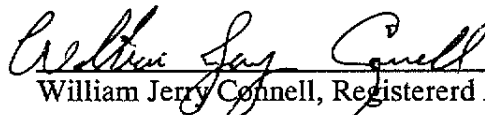
ARTICLE II - ADDRESS

The mailing address is Post Office Box 268, Kathleen, Florida 33849 and street address of the principal office of the Limited Liability Company is 5528 Oak Avenue, Lakeland, Florida 33810.

ARTICLE III - REGISTERED AGENT, REGISTERED OFFICE &
REGISTERED AGENT'S SIGNATURE

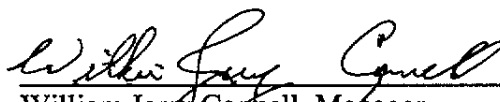
The name and the Florida street address of the registered agent is William Jerry Connell, 5528 Oak Avenue, Lakeland, Florida 33810.

Having been named as registered agent and to accept service of process for the above stated limited liability company 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 as provided in Chapter 608, Florida Statutes.


William Jerry Connell, Registered Agent

ARTICLE IV - MANAGER

The name and address of the Manager is William Jerry Connell, 5528 Oak Avenue, Lakeland, Florida 33810.


William Jerry Connell, Manager

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