

CONNER, HUBBARD & COMPANY, P.A.
Certified Public Accountants

Taxation, Accounting, Pension Planning, and Business Counseling

April 1, 2000

Ms. Sandra B. Mortham
Secretary of State
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

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Dear Madam:

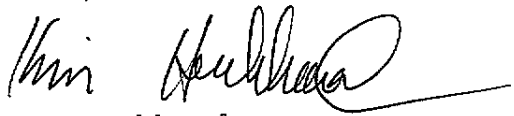
Please find the Articles of Incorporation for Siplin Jones, Inc., and a check for \$70.00 enclosed.

The incorporator requests the State of Florida to recognize Siplin Jones, Inc., as a corporation.

Please make special note that the initial registered office and principal office as required by Florida statutes is specified in Article VI. Also, a certified copy of the Articles of Incorporation is not requested.

Please call if you have any questions.

Sincerely,
CONNER, HUBBARD & COMPANY, P.A.


Kim K. Hubbard,
Certified Public Accountant

SWC:ph

Enclosures

cc: Mr. Lewis Siplin

cwp/STATEAOI

RECEIVED APR - 7 2000

Please respond to the office at:



1106 Park Avenue
Orange Park, Florida 32073
(904) 278-1040; Fax (904) 278-9444



2700 C. H. Arnold Road
St. Augustine, Florida 32092
(904) 278-1040



212 North Davis Street
Nashville, Georgia 31639
(912) 686-3377

ARTICLES OF INCORPORATION

OF

SIPLIN JONES, INC.

FILED
00 APR -5 PM 4:39
CLERK OF STATE
TALLAHASSEE, FLORIDA

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

ARTICLE I - NAME

The name of this corporation shall be:
Siplin Jones, Inc.

ARTICLE II - INITIAL PRINCIPAL OFFICE

Siplin Jones, Inc.
50 East Second Street
Jacksonville, Florida 32206-5008

ARTICLE III - DURATION

This corporation is to commence its corporate existence on the date of filing by the Secretary of the State of Florida. This corporation shall exist perpetually.

ARTICLE IV - PURPOSE

This corporation is organized for the following purposes:

The transaction of any and all lawful business for which corporations may be incorporated, including but not limited to those powers enumerated in Florida Statutes Section 607.0302, et. seq., as amended, and the doing of all lawful things related thereto.

ARTICLE V - CAPITAL STOCK

This corporation is authorized to issue 1,000 (1,000) shares of .01/100 Dollar (\$.01) par value common stock. Each outstanding share, regardless of class, shall be entitled to one (1) vote on each matter submitted to a vote at a meeting of the shareholders, unless otherwise designated as "NONVOTING" by a resolution recorded in the corporation's minute book and a similar legend on the subject certificate(s). The shares of stock may be issued for such consideration, having a value not less than the par value of the shares issued therefore, as is determined from time to time by the board of directors, to be paid, in whole or in part, in cash or other property, tangible or intangible, or in labor or services actually performed for the corporation.

ARTICLE VI - INITIAL REGISTERED AGENT AND OFFICE

The name of the initial registered agent and the street address of the initial registered office of this corporation is:

Kim K. Hubbard
1106 Park Avenue
Orange Park, Florida 32073

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one (2) directors initially. The number of directors may be either increased or diminished from time to time by the by-laws but shall never be less than one (1). All corporate powers shall be exercised by and under the authority of, and the business and affairs of the corporation shall be managed under the direction of, the board of directors. Any and all additional powers and duties conferred to or imposed upon the board of directors, shall be by resolution of the shareholders.

The name and address of the initial directors are:

Lewis C. Siplin
50 East Second Street
Jacksonville, Florida 32206-5008

Carlton Jones
50 East Second Street
Jacksonville, Florida 32206-5008

ARTICLE VIII - RESTRAINT ON TRANSFER OF SHARES

The shareholders may, by agreement, impose any reasonable restraint on the transfer or alienation of shares.

ARTICLE IX - INCORPORATOR

The name and address of the person signing these articles is:

Kim K. Hubbard
1106 Park Avenue
Orange Park, Florida 32073

ARTICLE X - INDEMNIFICATION

The corporation shall indemnify any present or former officer, incorporator, or director, or person exercising powers and duties of a director, to the full extent now or hereafter permitted by law.

ARTICLE XI - BYLAWS

The power to adopt, alter, amend or repeal the Bylaws of the corporation shall be vested in the board of directors and the shareholders, but the board of directors may not alter, amend or repeal any Bylaws of the corporation adopted by the shareholders if the shareholders provide that the Bylaws of the corporation shall not be altered, amended or repealed by the board of directors.

ARTICLE XII - AMENDMENT

The shareholders reserve the right to alter, amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto. These Articles of Incorporation may be amended at any time by a vote of the majority of the voting stock of the corporation outstanding, at any regular meeting of the shareholders or at any special meeting of the shareholders called for that purpose.

IN WITNESS WHEREOF, the undersigned incorporator has
executed these Articles of Incorporation, this 1st day of April,
2000.



Kim K. Hubbard

CERTIFICATE OF ACCEPTANCE OF REGISTERED AGENT

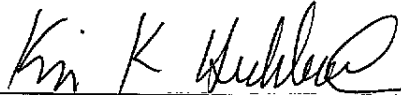
Pursuant to Sections 48.091 and 607.034, Florida Statutes, the following is submitted:

Siplin Jones, Inc., desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation in the County of Duval, the State of Florida, has named as its agent to accept service of process within this State:

Kim K. Hubbard
1106 Park Avenue
Orange Park, Florida 32073

ACKNOWLEDGMENT:

Having been named as Registered Agent to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and agree to comply with the provisions of said Act.


KIM K. HUBBARD

FILED
00 APR -5 PM 4:39
SECRETARY OF STATE
TALLAHASSEE, FLORIDA