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Law Offices

KURT F. LEWIS, P.A.

6624 Gateway Avenue
Sarasota, Florida 34231

(941) 921-5595
FAX (941) 921-3950

July 17, 2000

Corporate Records Bureau
Attn: New Filings
409 E Gaines Street
Tallahassee, Florida 32399

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-07/18/00--01074--003
****140.00 ****70.00

1-850-487-6052

Re: J&S EQUIPMENT LEASING OF FLORIDA, INC

Ladies:

Enclosed please find original and one executed copy of the Articles of Incorporation for the above corporation. We would appreciate you filing the same and advising us when they have been filed.

Also enclosed is our check in the amount of \$70.00 to cover the following costs:

Filing Fee	\$35.00
Registered Agent Designation	\$35.00

Thank you in advance for your cooperation in this matter.

Sincerely,


Kurt F Lewis

mt

Enclosures

FILED
00 JUL 18 AM 11:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

F. CHESSEY JUL 2 1 2000

ARTICLES OF INCORPORATION
OF
J&S EQUIPMENT LEASING OF FLORIDA, INC

FILED
00 JUL 18 AM 11:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I

Name. The name of this corporation is J&S EQUIPMENT LEASING OF FLORIDA, INC.

ARTICLE II

Duration. The corporation shall be perpetual.

ARTICLE III

Purpose. This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE IV

Capital Stock. This corporation is authorized to issue 1,000 shares of common stock at \$1.00 par value, which shall be designated "Common Shares".

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding Common Shares.

ARTICLE V

Preemptive Rights. Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro

rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others..

ARTICLE VI

Initial Principal Office. The street address of the initial principal office of this corporation is 6624 Gateway Avenue, Sarasota, Florida 34231.

ARTICLE VII

Board of Directors. This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the Bylaws but shall never be less than one. The initial Director shall be KURT F LEWIS.

ARTICLE VIII

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

KURT F LEWIS, 6624 Gateway Avenue, Sarasota, Florida 34231

ARTICLE IX

Bylaws. The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors and the Shareholders.

ARTICLE X

Registered Office and Registered Agent. The Registered Office of the corporation shall be at 6624 Gateway Avenue, Sarasota, Florida 34231, and the Registered Agent at such address shall be KURT F LEWIS.

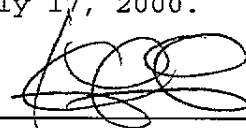
ARTICLE XI

Indemnification. The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE XII

Amendment. This corporation reserves the right to amend or repeal any provisions contained in these articles of incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

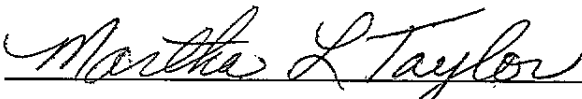
IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this July 17, 2000.


KURT F LEWIS, Subscriber

STATE OF FLORIDA
County of Sarasota

The foregoing instrument was acknowledged before me this July 17, 2000, by Kurt F Lewis who is personally known to me.

Notary Public


MARTHA L. TAYLOR
MARTHA L. TAYLOR
Notary Public State of Florida
Commission # CC692789
My Commission Expires: 11/28/01

ACKNOWLEDGMENT BY REGISTERED AGENT

HAVING BEEN named to accept service of process for the above stated corporation at place designated in these Articles, I hereby accept to act in this capacity and agree to comply with the provisions of Chapter 48.091 Florida Statutes, relative to keeping open the office of this corporation.


KURT F LEWIS, Registered Agent

FILED

00 JUL 18 AM 11:30

SECRETARY OF STATE
TALLAHASSEE, FLORIDA