STANLEY B. GOECKEL, CPA, PA

3439 DOCKSIDER DR. S.

FILED

JACKSONVILLE, FL 32257-6333 (904) 268-7695 FAX: (904) 886-4494

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SLORETARY OF STATE TALLAHASSEE, FLORIDA

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August 4, 2000

Department of State Division of Corporations P.O. Box 6327 Tallahassee, Fl 32314

RE: NEPTUNE EQUIPMENT, INC.

Dear Sir or Madam:

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above corporation and a check in the amount of \$70.00.

From

Stanley B. Goeckel, CPA, PA

3439 Docksider Dr. S. Jacksonville, Fl 32257-6333

(904) 268-7695

Please return a stamped copy of the Articles of Incorporation.

Cordially, Manley B. Manley

Stanley B. Goeckel

CPA

Enclosure

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ARTICLES OF INCORPORATION

00 AUG -7 AN ID: 23

OF

SECKETARY OF STATE TALLAHASSEE, FLORIDA

NEPTUNE EQUIPMENT, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

NEPTUNE EQUIPMENT, INC.

The address of the principal office of this corporation shall be 746 Hickory Manor Dr., Jacksonville, FL 32225 and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United State, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1000 shares of common stock having \$0.01 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 3439 Docksider Dr. S., Jacksonville, FL 32257, and the name of the initial registered agent of the corporation at that address is Stanley B. Goeckel.

ARTICLE V. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation.

This corporation shall have one (1) Directors, initially. The name(s) and address(es) of the initial member(s) of the Board of Directors are:

Richard A. Sadler, II 746 Hickory Manor Drive Jacksonville, FL 32225

ARTICLE VI. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VII. SPECIAL PROVISION

It is the intent of the Incorporator that the corporation will qualify under section 1244 of the Internal Revenue Code and shall take all actions necessary to obtain and maintain its status as an S Corporation.

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Stanley B. Goeckel 3439 Docksider Dr. S. Jacksonville, FL 32257

IN WITNESS WHEREOF, the incorporator, has executed these Articles of Incorporation the 4 of August, 2000.

Stanley B. Goeckel

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CERTIFICATE OF DESIGNATION REGISTERED AGENT/REGISTERED OFFICE

00 AUG -7 AM 10: 24

NEPTUNE EQUIPMENT, INC., desiring to organize or qualified of STATE under the laws of the State of Florida hereby designates Stanfer, FLORIDA B. Goeckel, as its registered agent to accept service of process within the State of Florida and the address of its registered office shall be 3439 Docksider Dr. S., Jacksonville, Florida 32257.

DATED this _____ day of August, 2000.

Manley B. Goeckel

Having been designated as the registered agent and to accept service of process for the above stated corporation, 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 provision 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.

Stanley B. Goeckel

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Date