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Fran's Tax Service, Inc. 2015 Lem Turner Rd Callahan, FL 32011

December 19, 2000

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

200003511042--E

SUBJECT: J & D ASSOCIATES TRANSPORT, INC.

Enclosed please find an original executed Articles of Incorporation for the above corporation, together with our check in the amount of \$78.75 to cover the filing fee, certified copy charge and designation of registered agent.

I have also enclosed an additional copy of the Articles of Incorporation which I would appreciate having certified and returned to the above address.

Very truly yours,

Frances M. Caudle

Enclosures

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ARTICLES OF INCORPORATION OF

J & D ASSOCIATES TRANSPORT, INC.

ARTICLE I - NAME

The name of this corporation is J & D ASSOCIATES TRANSPORT, INC.

ARTICLE II - DURATION

This corporation shall exist permanently.

ARTICLE III - PURPOSE

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

ARTICLE IV - CAPITAL STOCK

This corporation is organized to issue 10,000 shares of \$0.01 par value common stock.

ARTICLE V - INITIAL OFFICE AND REGISTERED AGENT

The street address of the initial office of this corporation is 2015 LEM TURNER ROAD, CALLAHAN, FLORIDA 32011, and the name and address of the initial registered agent of this corporation is FRAN'S TAX SERVICE INC, 2015 LEM TURNER ROAD. CALLAHAN, FLORIDA 32011.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have TWO (2) directors initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less that ONE (1). The names and addresses of the initial directors of this corporation are:

JOHN B. NULL 5630 LANNIE ROAD JACKSONVILLE, FL 32218 DEBRA L. NULL 5630 LANNIE ROAD JACKSONVILLE, FL 32218

ARTICLE VII - INCORPORATOR

The names and addresses of the persons signing these articles are:

DEBRAL. NULL 5630 LANNIE ROAD JACKSONVILLE, FL 32218

ARTICLE VIII - AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in the Articles of Incorporation or any amendment thereto and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF the undersigned subscribers executed these Articles of Incorporation this 19th day of December, 2000.

DEBRAL NULL

STATE OF FLORIDA COUNTY OF NASSAU

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared known to me and known by me to be the person(s) who executed the foregoing Articles of Incorporation and they acknowledged before me that they executed these Articles of Incorporation.

WITNESS my hand and official seal in the State and County aforesaid this $\cancel{\cancel{194}}$ day of December, 2000.

Signature:_

Print Name:_

Notary Public State of Floring

My Commission Expires:

Expires May 19, 2001

I HEREBY ACCEPT appointment as initial registered agent of the above named corporation and agree to serve as such until my successor shall have been named by the Directors of the Corporation, and the proper Department of the State of Florida has been notified.

FRAN'S TAX SERVICE, INC. By: Frances M. Caudle