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FLORIDA PROFIT CORPORATION OR P.A.

-ESTATE INCORPORATED -

K & L ESTATE MANAGEMENT COMPANIV

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FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

February 13, 2001

EMPIRE

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ARTICLES OF INCORPORATION

OF

K & L ESTATE MANAGEMENT COMPANY

In compliance with the requirements of F.S. Chapter 607, the undersigned, being a natural person, does hereby act as an incorporator in adopting and filing the following articles of incorporation for the purpose of organizing a business comoration.

ARTICLE I

The name of the corporation ("Corporation") is:

K & L ESTATE MANAGEMENT

ARTICLE II

The street address of the principal office of the Corporation is: 2353 Periwinkle Way, Sanibel Island, Florida 33957.

ARTICLE IV

The maximum number of shares this Corporation is authorized to issue is 10,000 shares, all of which shall be Common Shares. All Common Shares shall be identical with each other in every respect and the holders of Common Shares shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

ARTICLE V

The initial street address of the Corporation's registered office is 2323 Wooster Lane, Suite 2, Sanibel Island, Florida 33957. The initial registered agent for the Corporation at that address is Ronald S. Urkovich.

ARTICLE VI

The initial board of directors shall consist of one member. The name and address of the person who will serve on the initial board of directors is:

Name

Address

Kenneth Suarez

15114 Palm Isle Drive, Fort Myers, FL 33919

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ARTICLE VII

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

Name

Address

Ronald S. Urkovich,

2323 Wooster Lane, Suite 2, Sanibel Island, Florida 33957

ARTICLE VIII

The corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation this 13th day of February, 2001.

Ronald S. Urkovich

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for K & L ESTATE MANAGEMENT COMPANY, at the place designated in the articles of incorporation, the undersigned is familiar with and accepts the obligations of that position pursuant to F.S. 607,0501(3).

Ronald S. Urkovich Date: February 13, 2001

Prepared By/Return To: Ronald S. Urkovich 2323 Wooster Lane, Suite 2 Sanibel Island, Florida 33957 (941) 472-9082

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SECRETARY OF STATE DIVISION OF CORPORATIONS