

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

March 8, 2001

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

900003854189--3
-03/15/01--01063--015
*****78.75 *****78.75

SUBJECT: JO²ELL ENTERPRISES, 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

Frances M. Caudle

Enclosures

01 APR -2 AM 9:50
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

N-1228

F. CHESSER MAR 19 2001



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

March 20, 2001

FRAN'S TAX SERVICE INC
2015 LEM TURNER ROAD
JACKSONVILLE, FL 32011

SUBJECT: JO-ELL ENTERPRISES, INC.
Ref. Number: W01000006228

We have received your document for JO-ELL ENTERPRISES, INC. and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6904.

Freida Chesser
Corporate Specialist

Letter Number: 601A00016728

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314

ARTICLES OF INCORPORATION
OF
JOS-ELL ENTERPRISES, INC.

ARTICLE I - NAME

The name of this corporation is JOS-ELL ENTERPRISES , 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 1600 S RIDGEWOOD PT, INVERNESS, FLORIDA 34452 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 than TWO (2). The names and addresses of the initial directors of this corporation are:

JOSEPH A. LOPEZ
1600 S RIDGEWOOD PT
INVERNESS, FL 34452

ELEANOR L LOPEZ
1600 S RIDGEWOOD PT
INVERNESS, FL 34452

ARTICLE VII - INCORPORATOR

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

JOSEPH A. LOPEZ
1600 S RIDGEWOOD PT
INVERNESS, FL 34452

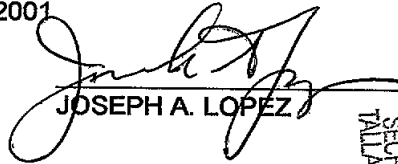
ARTICLE VIII - AMENDMENT

FILED
01 APR - 2 AM 9:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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.

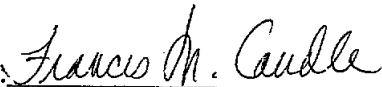
IN WITNESS WHEREOF the undersigned subscribers executed these Articles of Incorporation this 10 day of March, 2001


JOSEPH A. LOPEZ

STATE OF FLORIDA
COUNTY OF NASSAU

BEFORE ME, a Notary Public authorized to take acknowledgements in the State and County set forth above, personally appeared JOSEPH A. LOPEZ 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.

10th WITNESS my hand and official seal in the State and County aforesaid this day of March, 2001

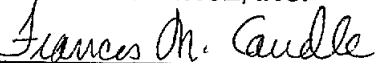
Signature: 

Print Name: _____
Notary Public State of Florida
My Commission Expires _____



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