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April 2, 2001

Secretary of State
Division of Corporation
P. O. Box 6327
Tallahassee, FL 32314

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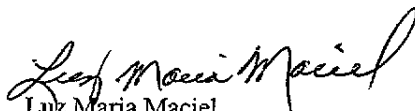
Re: Articles of Incorporation of J & G Drywall, Inc.

Dear Sirs:

Enclosed please find the Article of Incorporation of J & G Drywall, Inc. I have also enclosed a check in the amount of \$122.50 for the filing of these Articles with the State of Florida.

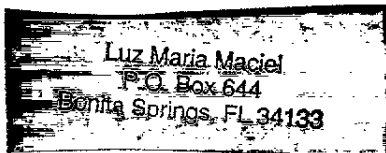
If you should require any additional information, please feel free to call me at (941) 495-1204.

Sincerely,


Luz Maria Maciel
Registered Agent

Enclosures

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01 APR -9 AM 10:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



F. CHESLER APR 1 2 2000

**ARTICLES OF INCORPORATION
OF
J & G DRYWALL, INC.**

The undersigned subscriber to these Articles of Incorporation, desiring to form a corporation under the laws of the State of Florida, do hereby accept all of the rights and privileges, benefits and obligations conferred and imposed by said laws and do hereby adopt the following Articles of Incorporation as the Charter of the Corporation hereby organized.

**ARTICLE I
NAME**

The name of the corporation shall be: J & G DRYWALL, INC.

**ARTICLE II
DURATION**

This corporation shall have perpetual existence, commencing upon the filing of these Articles of Incorporation with the Department of State, of the State of Florida.

**ARTICLE III
PURPOSE AND POWERS**

This corporation is organized for the purpose of engaging in all lawful business permitted to a corporation organized under the Florida General Law and the laws of the United States of America and shall have all the powers set forth in said laws.

**ARTICLE IV
CAPITAL STOCK**

The amount of Capital Stock authorized shall consist of: Ten Thousand (10,000) shares of common stock having a par value of One Dollar (\$1.00) per share, payable in lawful money of the United States of America, or in other property, tangible or intangible, or in labor or services actually performed for the corporation at a just valuation to be fixed by the Board of Directors or the Shareholders of this corporation.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**ARTICLE V
INITIAL CAPITAL**

The amount of capital with which this corporation shall begin business is not less than: One Hundred Dollars (\$100.00).

**ARTICLE VI
INITIAL CORPORATE ADDRESS AND
INITIAL REGISTERED OFFICE AND AGENT**

The initial street address of this corporation is: 4620 DeLeon Street, Ft. Myers, FL 33907.

The street address of the initial registered office of this corporation is: 25641 Springtide Court, Bonita Springs, FL 34135.

The name of the initial Registered Agent of this corporation at that address is: Luz Maria Maciel.

**ARTICLE VII
INITIAL BOARD OF DIRECTORS**

This corporation shall have one (1) Director initially. The number of Directors may be either increased or decreased from time to time by action in accordance with the provisions of the By-laws.

The name and address of the initial Director(s) of this corporation is(are):

Jose Antonio Guevara – 4620 DeLeon Street, Ft. Myers, FL 33907.

**ARTICLE VIII
INCORPORATOR**

The name and address of the Incorporator of this corporation is: Lorraine Leal, 19080 SW 248th Street, Homestead, FL 33031-1762.

**ARTICLE IX
INDEMNIFICATION**

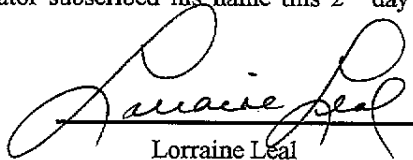
Every person now or hereafter serving as director, officer or employee of the Corporation shall be indemnified and held harmless by the corporation from and against any and all loss, cost, liability and expense that may be imposed upon or incurred by him in connection with or resulting from any claim, action, suit or proceeding, in which he may become involved as a party or otherwise, by reason of his being or having been a director, officer or employee of the Corporation, whether or not he continues to be such at the time such loss, cost, liability or expense shall have been imposed or incurred, except with regard to matters as to which any director, officer or employee shall be adjudged in any claim, action, suit or proceeding to be liable for his own gross negligence or willful misconduct in the performance of duty.

Expenses (including attorney's fees) incurred in defending any claim action, suit or proceeding may be paid by the Corporation in advance of the final disposition of such a proceeding.

**ARTICLE X
AMENDMENT**

Unless otherwise set forth herein, the Corporation reserves the right, in accordance with the Florida General Corporation Law, to amend, alter, modify, or repeal any provision or provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the Shareholders is subject to this reservations.

IN WITNESS WHEREOF, the above named incorporator subscribed his name this 2nd day of April, 2001.


Lorraine Leal

STATE OF FLORIDA)
 SS:
COUNTY OF Lee)

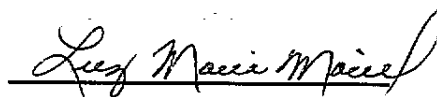
BEFORE ME, the undersigned officer, this day personally appeared, Lorraine Leal.

To me well known or produced identification to prove to be the person described in and who subscribed his name to the foregoing Articles of Incorporation and acknowledged before me, that he executed said Articles of Incorporation for the uses and purposes therein expressed.

WITNESS my hand and official seal at the County and State aforesaid this 2nd day of April, 2001.

My commission expires:



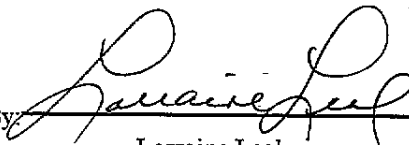

Notary Public - State of Florida

Personally Known X OR Produced Identification _____
Type of Identification Produced _____

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS
MAY BE SERVED

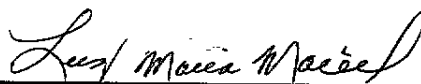
Pursuant to the provisions of section 607.0501, Florida Statutes, the following is submitted: **J & G Drywall, Inc.**, desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at **Naples, State of Florida**, has named: **Luz Maria Maciel** whose address is: **25641 Springtide Court, Bonita Springs, FL 34135** Agent to accept service of process within Florida.

J & G Drywall, Inc.

By 
Lorraine Leal

Date: April 2, 2001

Having been named as Registered Agent to accept services 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 provisions 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.


Luz Maria Maciel

Date: April 2, 2001

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED