

S. C. PRESLEY & CO., INC.

Accounting and Tax Services - Business Consulting - Tax Planning - Financial Services

250 County Road 427 South, Ste. 100
Longwood, FL 32750-5466

Telephone Number: (407) 331-7665

Fax Number: (407) 331-5884

E-Mail: scp@gdi.net

October 12, 2001

PO1000101006

Florida Department of State
Corporate Records/Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

Gentlemen:

Enclosed please find an original and two (2) copies of Articles of Incorporation for JGS GROUP, INC.
Also enclosed is a check in the amount of \$78.75 in payment of the various filing fees. Please return a certified copy of the Articles of Incorporation to the address above.

Your prompt attention is appreciated.

Sincerely,

Sylvia C. Presley

Sylvia C. Presley, EA., CFP, ATA
Accountant

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SCP/br

Enclosures

CC: James J. Janego
P.O. Box 520129
Longwood, FL 32752-0129

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

"Enrolled to Practice Before
the Internal Revenue Service"

Enrolled Agent
Certified Financial Planner™
Accredited Tax Advisor

Office Hours
By Appointment

JP 10/18/01

EFFECTIVE DATE

10/15/01

ARTICLES OF INCORPORATION
OF
JGS GROUP, INC.

FILED

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

Article I - Name

The name of this corporation is JGS GROUP, INC.

Article II - Duration

This corporation shall have perpetual existence, commencing on
OCTOBER 15, 2001.

Article III - Purpose

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

Article IV - Capital Stock

This corporation is authorized to issue 1,000 shares of common
stock, with par value of \$ 1.00 which shall be designated
"Common Shares."

Article V - Preferences, Limitations and
Relative Rights of Shares of Capital Stock

SECTION 1. Dividends.

The holders of record of the Common Shares shall be entitled
to cash dividends when and as declared by the Shareholders at the
rate per share per annum and at the time and in the manner
determined by the Shareholders in the resolution authorizing same.

SECTION 2. Rights Upon Liquidation or Dissolution.

In the event of any voluntary liquidation, dissolution, or
winding up of this corporation, the assets of this corporation
shall be payable to and distributed ratably among the holders of
record of the Common Shares.

SECTION 3. Voting Rights.

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding Common Shares.

Article VI - Preemptive Rights

Every Shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

Article VII - Initial Principal Office,
Registered Office & Agent

The street address of the principal office of this corporation is 1266 TALL PINE DRIVE, OSTEEN, FL 32764. The mailing address for the principal office and registered office is 1266 TALL PINE DRIVE, OSTEEN, FL 32764.

The name of the initial registered agent of this corporation at that address is J. B. LINTON.

Article VIII - Management of Corporation by Shareholders

The name and address of the person signing these Articles is:

J. B. LINTON
1266 TALL PINE DRIVE
OSTEEN, FL 32764

Article IX - Bylaws

The power to adopt, alter, amend or repeal bylaws shall be vested in the Shareholders.

Article X - Initial Board of Directors

The corporation shall have three (3) Directors initially. The number of directors may be either increased or decreased from time to time in accordance with the bylaws, but shall never be less than one (1). The name and address of the initial Directors of this corporation are:

J. B. LINTON
1266 TALL PINE DRIVE
OSTEEN, FL 32764

STEVEN DOUGLAS SOOTOO
4929 SWEPSONVILLE-SAXAPAHAW RD.
GRAHAM, NC 27253

GERARD A. SCHIFINO
11 FIELDSTONE DRIVE
COVENTRY, RI 02816

Article XI - Calling of Special Meetings

Special meetings of Shareholders may be called as authorized in the bylaws.

Article XII - Shareholder Quorum and Voting

A majority of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of Shareholders. If a quorum is present, the affirmative vote of a majority of the shares represented at the meeting and entitled to vote on the subject matter shall be the act of the Shareholders.

**Article XIII - Approval of Shareholders
Required for Merger**

The approval of the Shareholders of this corporation to any plan of merger shall be required in every case, whether or not such approval is required by law.

Article XIV - Shareholder Meeting
Required Unless Action Consented To

Any action of the Shareholders of this corporation must be taken at a meeting of Shareholders of this corporation, duly called as provided by law, unless consented to in writing as provided in Florida Statutes.

Article XV - Dividends

Dividends may be paid to Shareholders out of the unreserved and unrestricted earned or capital surplus of the corporation as provided in Florida Statutes.

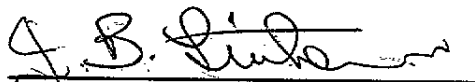
Article XVI - Indemnification

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

Article XVII - Amendment

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

IN WITNESS WHEREOF, the undersigned subscribed have executed the Articles of Incorporation this 12 day of OCTOBER, 2001.



J. B. LINTON

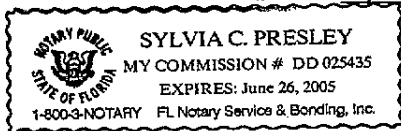
STATE OF FLORIDA
COUNTY OF SEMINOLE

BEFORE ME, a Notary Public authorized to take acknowledgements in the State of County set forth, personally appeared J. B. LINTON, known to me and known by me to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State of County aforesaid, this 12 day of OCTOBER 2001.

(seal)

My Commission Expires 6/26/05



Sylvia C. Presley
NOTARY PUBLIC
-Sylvia C. Presley

2001 OCT 16 AM 10:09
FILED
SECRETARY OF STATE
TALLAHASSEE FLORIDA

I HEREBY CERTIFY that I am familiar with and accept the duties and responsibilities as registered agent for JGS GROUP, INC.

Jerry Peters
Witness

Sylvia C. Presley
Witness

J. B. Linton
J. B. LINTON
Registered Agent

Oct 12, 2001
Date