

PO1000113664

Nov. 19, 2001

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

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-11/26/01--01039--028
122.50 *78.75

Re: Niles & Company, Inc.

To Whom it May Concern,

Enclosed are the Articles of Incorporation for Niles & Company, Inc., along with a check in the amount of \$122.50 payable to the Secretary of State.

Please send a letter with charter number and Articles of Incorporation to me so that I can obtain the proper federal and state identification numbers.

Please note that Niles & Company, Inc. will become effective January 1, 2002 and not in the year 2001.

Thank you.

Sincerely,



Charles F.N. Lowe, Jr.

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**ARTICLES OF INCORPORATION
OF
NILES & COMPANY, INC.**

Article I - Name

The name of this corporation is Niles & Company, Inc.

Article II - Nature of Business

This corporation may engage in any activity or any business permitted under the laws of America or the State of Florida.

Article III - Capital Stock

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is ONE THOUSAND (1,000) shares of common stock having a nominal or par value of \$1.00 per share.

Article IV - Initial Capital

The amount of capital with which this corporation will begin is ONE THOUSAND DOLLARS (\$1,000.00).

Article V - Term of Existence

This corporation is to exist perpetually.

Article VI - Address

The initial address of the principal place of business for this corporation in the State of Florida is 8700 Barrel Factory Road, Hastings, Florida 32145.

Article VII - Directors

This corporation will have two directors initially. The number of directors may be increased or diminished from time to time by the bylaws adopted by the stockholders, but never to be less than one (1).

Article VIII - Initial Directors

The name and address of the members of the first Board of Directors, who unless otherwise provided by the Articles of Incorporation will hold office for the first year of existence of the corporation or until their successors are elected or appointed and have qualified are:

Charles F.N. Lowe, Jr. and Cynthia J. Lowe
8700 Barrel Factory Road
Hastings, FL 32145

Article IX - Subscribers

The subscribers to these Articles of Incorporation are also the initial directors whose names and address appear in Article VIII above.

01-01-02

Article X - Amendment

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders and approved by them at a stockholder's meeting by the majority of the stock entitled to vote thereon, unless all directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

Article XI - Resident Agent

The resident agent here will be Charles F.N. Lowe, Jr., 8700 Barrel Factory Road, Hastings, FL 32145.


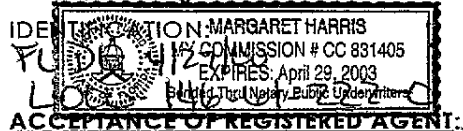


Charles F.N. Lowe, Jr.

State of Florida
County of St. Johns

I hereby certify that on this day personally appeared before me, a Notary Public duly authorized in the State and County named above to take acknowledgements, Charles F.N. Lowe, Jr., to me known to be the persons described as subscribers and who executed the foregoing Articles of Incorporation.

WITNESS my hand and official seal in the county and state above named this 20 day of November, 2001.


Notary Public

I hereby am familiar and accept the duties and responsibilities as registered agent for said Corporation.


Charles F.N. Lowe, Jr.