Ponoco2585/ BoMar Tax Service

P. O. BOX 1040 SEFFNER, FLORIDA 33583-1040

Telephone 813-654-1040

Fax 813-653-4486

March 1, 2002

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

Dear Sir/Madam:

SECRETARY OF \$1675 TALLAHASSEE, FLORIDA 02 MAR -4 PH 12: 12

Enclosed please find Articles of Incorporation for J & S PALMS, INC.

We are enclosing remittance in the amount of \$78.75 to cover the following filing fees:

Please direct your response to the undersigned at:

P.O. Box 1040 Seffner, Florida 33583-1040

Sincerely,

R. H. "Bob" Meeks

ARTICLES OF INCORPORATION FOR J & S PALMS, INC.

The undersigned subscriber to these Articles of Incorporation, being a natural person and competent to contract, hereby forms a corporation for profit under the laws of the State of Florida.

ARTICLE I. NAME AND PRINCIPAL ADDRESS

J & S PALMS, INC., with principal offices located at 11904 N. GROVEWOOD RD., THONOTOSASSA, FLORIDA 33592, shall be the name of this corporation.

ARTICLE II. DURATION

This corporation shall have perpetual existence.

ARTICLE III. PURPOSE

This corporation is organized for the purpose of engaging in all lawful business permitted to a corporation organized under the Florida General Corporation Law, as in effect from time to time.

ARTICLE IV. CAPITAL STOCK AUTHORIZED

This corporation is authorized to issue ten thousand (10,000) shares of one dollar (\$1.00) per share par value common stock.

ARTICLE V. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 14261 HOLINESS CHURCH RD., DOVER, FLORIDA 33527 and IVY D. TAYLOR, JR. is the name of the initial registered agent of this corporation at that address.

ARTICLE VI. INITIAL BOARD OF DIRECTORS

The number of members of the initial Board of Directors shall be two (2). The number of Directors may be increased or decreased from time to time by a resolution of the majority of the stockholders but shall never be less than one (1). The name of each initial director of this corporation and addresses are:

JULIE ANN STEPHENS 11904 N. GROVEWOOD RD. THONOTOSASSA, FLORIDA 33592

IVY D. TAYLOR, JR. 14261 HOLINESS CHURCH RD. DOVER, FLORIDA 33527

ARTICLE VII. INCORPORATORS

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

IVY D. TAYLOR, JR. 14261 HOLINESS CHURCH RD. DOVER, FLORIDA 33527

IN WITNESS WHEREOF, I have hereunto set my hand and seal this $17^{\rm th}$ day of January, 2002.

Incorporator (Seal)

STATE OF FLORIDA COUNTY OF HILLSBOROUGH

I HEREBY CERTIFY that before me, the undersigned authority, personally appeared IVY D. TAYLOR, JR., to me known to be the person described in and who executed the foregoing Articles of Incorporation, and acknowledged before me that said person subscribed to those Articles of Incorporation for the uses and purposes therein expressed.

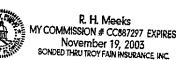
WITNESS my hand and official seal in the County and State last aforesaid this 17th day of January, 2002.

NOTÁRY PUBLIC

State of Florida at Large

My Commission Expires: 11/4/2003

SEAL



Certificate designating place of business or domicile for the service of process within Florida, naming Agent upon whom process may be served.

In compliance with Section 607.325, Florida Statutes, the following is submitted:

First that the J & S PALMS, INC., with its place of business at 11904 N. GROVEWOOD RD., THONOTOSASSA, FLORIDA 33592, has named IVY D. TAYLOR, JR., located at 14261 HOLINESS CHURCH RD., DOVER, FLORIDA 33527, as its Agent to accept service of process within Florida.

SIGNATURE:

TITLE: PRESIDENT

DATE: January 17th, 2002

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of Section 607.325, Florida Statutes.

SIGNATURE

DATE: January 17th, 2002