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Fran's Tax Service, Inc.  
2015 Lem Turner Rd  
Callahan, FL 32011  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

January 18, 2002

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

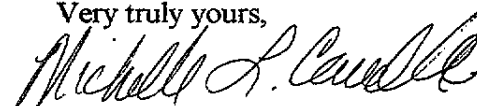
SUBJECT: JO-LINDS & ASSOCIATES, INC.

600005691846--3  
-06/05/02--01017--010  
\*\*\*\*\*78.75 \*\*\*\*\*78.75

Enclosed please find an original executed Articles of Incorporation for the above corporation, together with our check in the amount of amount \$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,

  
Michelle L. Caudle

Enclosures

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D. WHITE JUN - 5 2002

ARTICLES OF INCORPORATION  
OF  
JO-LINDS & ASSOCIATES, INC.

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ARTICLE I - NAME

The name of this corporation is JO-LINDS & ASSOCIATES, 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 28317 PIKE ROAD, HILLIARD, FLORIDA 32046, 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 ONE (1). The names and addresses of the initial directors of this corporation are:

SCOTT JONES  
28317 PIKE ROAD  
HILLIARD, FL 32046

JOANNE JONES  
28317 PIKE ROAD  
HILLIARD, FL 32046

ARTICLE VII - INCORPORATOR

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

SCOTT JONES  
38317 PIKE ROAD  
HILLIARD, FL 32046

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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 01st day of January, 2002.

Scott Jones  
SCOTT JONES

STATE OF FLORIDA  
COUNTY OF NASSAU

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared SCOTT JONES 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.

WITNESS my hand and official seal in the State and County aforesaid this 01st day of January, 2002.

Signature: Michelle Caudle

Print Name: Michelle Caudle

Notary Public State of Florida

My Commission Expires:



Michelle L. Caudle  
Commission # CC 876854  
Expires Oct. 5, 2003  
Bonded Thru  
Atlantic Bonding Co., Inc.

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: Michelle Caudle