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September 4, 2002

The Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

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*****78.75 *****78.75

Re: JSG&L Enterprises, Inc.

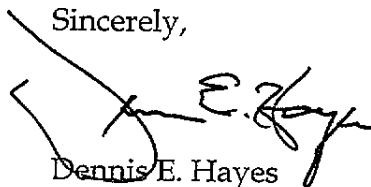
Dear Madam:

Enclosed you will find an original and one copy of the Articles of Incorporation and Certificate of Acceptance of Designation as Registered Agent, together with our check for \$78.75 to cover your charges as follows:

Filing Fee	\$	35.00
Fee for Certified Copy of Articles of Incorporation	\$	8.75
Fee for Filing Certificate of Registered Agent	\$	35.00
TOTAL	\$	78.75

Please file the original Articles and Certificate of Registered Agent, certify the copy and return the certified copy to me. Should you need anything further in connection with this matter, please advise.

Sincerely,


Dennis E. Hayes

2002 SEP - 9 AM 9:13
FILED
SECRETARY OF STATE
TALLAHASSEE FLORIDA

DEH:nb
Enclosures
cc: Margaret L. Dent

✓
\$9/12/02

EFFECTIVE DATE

9/15/02

ARTICLES OF INCORPORATION

OF

JSG&L ENTERPRISES, INC.

FILED

2002 SEP -9 AM 9: 13

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLE I

NAME, PRINCIPAL OFFICE, AND MAILING ADDRESS

The name of this corporation is JSG&L Enterprises, Inc. The corporation's initial principal office and mailing address are located at 160 Mayport Road, Atlantic Beach, Florida 32253-5348.

ARTICLE II

NATURE OF BUSINESS

This corporation is organized for the purpose of engaging in and transacting any or all lawful business permitted under the laws of the State of Florida or any other state and of the United States.

ARTICLE III

CAPITAL STOCK

This corporation is authorized to issue Seventy Five Hundred (7500) shares of common stock having a par value of One and No/100 Dollars (\$1.00) per share, which shares shall be and hereby are designated as "Common Shares".

ARTICLE IV

TERM OF EXISTENCE

The term for which this corporation shall exist shall be perpetual, commencing on September 15, 2002.

ARTICLE V

INITIAL REGISTERED OFFICE AND AGENT

The initial registered office of this corporation in the State of Florida is 1664 Lower 4th Avenue N., Jacksonville Beach, Florida 32250 and the name of the initial registered agent of this corporation is Margaret L. Dent. The Board of Directors may, from time to time, change the registered agent or move the registered office to any other address in Florida.

ARTICLE VI

INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) Director initially. The number of Directors may be increased or decreased, from time to time, by amendment to the Bylaws, but in no event shall the number of Directors be reduced below one (1). The name and address of the initial Director of this corporation is as follows:

<u>NAME</u>	<u>ADDRESS</u>
Margaret L. Dent	1664 Lower 4 th Avenue N. Jacksonville Beach, Florida 32250

ARTICLE VII

INCORPORATOR

The name and address of the incorporator of this corporation is as follows:

<u>NAME</u>	<u>ADDRESS</u>
Margaret L. Dent	1664 Lower 4 th Avenue N. Jacksonville Beach, Florida 32250

ARTICLE VIII
AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Both the shareholders and the Board of Directors may repeal, amend or adopt Bylaws for the corporation, pursuant to these Articles, except that the shareholders may prescribe in any Bylaw made by them that such Bylaw shall not be altered, repealed or amended by the Board of Directors.

ARTICLE IX
PRE-EMPTIVE RIGHTS

Each Shareholder of the common stock of the corporation shall have the right to purchase, subscribe for, or receive a right or rights to purchase or subscribe for, at the price for which it is offered to others, that Shareholder's pro rata portion of the following:

- A. Any stock of any class that the Corporation may issue or sell, whether or not exchangeable for any stock of the Corporation of any class or classes, and whether or not of unissued shares authorized by the Articles of Incorporation as originally filed or by any amendment thereof or out of shares of stock of the Corporation acquired by it after the issuance thereof, and whether issued for cash or other consideration; or
- B. Any obligation that the Corporation may issue or sell which is convertible into or exchangeable for any stock of the Corporation of any class or classes, or to which is attached or pertinent any warrant or warrants or other instruments conferring on the holder the right to subscribe for or purchase from the Corporation any shares of its stock of any class or classes.

This right shall be deemed waived by any Shareholder who does not exercise it and pay for the shares preempted within thirty (30) days after receipt of written notice

from the Corporation stating the price, terms and conditions of the issue of shares and inviting the Shareholder to exercise this preemptive right. This right may also be waived by a written waiver signed by the Shareholder.

IN WITNESS WHEREOF, the undersigned incorporator, being a natural person competent to contract, has hereunto set his hand and affixed his seal as of this 15th day of September, 2002.

Margaret L. Dent (SEAL)
Margaret L. Dent, Incorporator

STATE OF FLORIDA
COUNTY OF DUVAL

BEFORE ME, personally appeared Margaret L. Dent () to me well known and known to me to be the individual described in or (X) who presented her drivers license or other identification Fla. D.L. 0530-560-537110 and who acknowledged to and before me that she executed the foregoing instrument for the purpose therein expressed.

Witness my hand and official seal this 4th day of September, 2002.

Dennis E. Hayes
Notary Public, State of Florida at Large.
My Commission expires: _____

Dennis E. Hayes
Type or Print name of Notary

Commission No. _____



DENNIS E. HAYES
Notary Public, State of Florida
My comm. expires May 9, 2006
Comm. No. DD 103581

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN THIS STATE,
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED,
AND ACCEPTANCE OF DESIGNATION AS REGISTERED AGENT**

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

Pursuant to Sections 48.091 and 607.0501, Florida Statutes, JSG&L

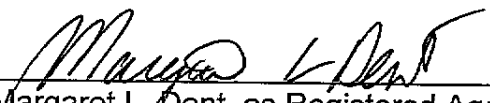
Enterprises, Inc. desiring to organize under the laws of the State of Florida with its initial principal office, as indicated in its articles of incorporation, being located at 160 Mayport Road, Atlantic Beach, Florida 32253-5348, has designated Margaret L. Dent as its initial registered agent to accept service of process within this state, and has designated as its initial Registered Office the following address:

1664 Lower 4th Avenue N.
Jacksonville Beach, Florida 32250

Pursuant to Sections 48.091 and 607.0501, Florida Statutes, the undersigned, having been designated as the initial Registered Agent for the service of process within the State of Florida upon JSG&L Enterprises, Inc., a corporation organized under the laws of the State of Florida, does hereby accept the appointment as such Registered Agent for the above-named corporation, and does hereby agree to comply with the provisions of Section 48.091(2) relative to keeping open the Registered Office of said corporation, which Registered Office is located at:

1664 Lower 4th Avenue N.
Jacksonville Beach, Florida 32250

IN WITNESS WHEREOF, I, the said Registered Agent, have hereunto set my hand and seal at Jacksonville, Duval, County, Florida, as of this 15th day of September, 2002.


Margaret L. Dent, as Registered Agent