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JACOBS ACCOUNTING, INC.
2121 MAIN STREET
DUNEDIN, FL. 34698

12/01/2002

FLORIDA DEPARTMENT OF STATE
DIV. OF CORPORATIONS
P. O. BOX 6327
TALLAHASSEE, FL. 32314

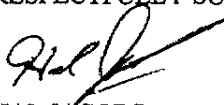
ENCLOSED IS CHECK #4993 IN THE AMOUNT OF \$ 78.75 FOR THE INCORPORATION OF S & L ENTERPRISE , INC.

PLEASE RETURN STAMPED COPY OF ARTICLES OF INCORPORATION TO:

JACOBS ACCOUNTING, INC.
2121 MAIN STREET
DUNEDIN, FL. 34698

IF YOU HAVE ANY QUESTIONS PERTAINING TO THIS MATTER PLEASE CALL 727-210-2552.

RESPECTFULLY SUBMITTED,


HAL JACOBS
ACCOUNTANT



FLORIDA DEPARTMENT OF STATE
Jim Smith
Secretary of State

December 9, 2002

HAL JACOBS
2121 MAIN ST
DUNEDIN, FL 34698

SUBJECT: S & L ENTERPRISES, INC.
Ref. Number: W02000034401

We have received your document for S & L ENTERPRISES, INC. and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

We have received your document for S & L ENTERPRISES, INC. and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

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02 DEC 23 AM 10:15

SECRET
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
S & L ENTERPRISES OF SOUTHWEST FLORIDA, INC.

The undersigned incorporator of these Articles of Incorporation, a natural person competent to contract, hereby presents these Articles for the formation of a corporation under the laws of the State of Florida.

ARTICLE I: NAME

The name of the Corporation is

S & L ENTERPRISES OF SOUTHWEST FLORIDA, INC.

ARTICLE II: DURATION

The Corporation shall have perpetual existence.

ARTICLE III: PURPOSE

The nature of the business and the objects and purposes proposed to be transacted, promoted or carried on are to engage in any or all lawful business for which the corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV: CAPITAL STOCK

The maximum number of shares of stock that the Corporation is authorized to have outstanding at any one time is ONE HUNDRED (100) shares of common stock having a par value of One (\$1.00) Dollar per share.

ARTICLE V: SECTION 1244 STOCK

The Corporation, and the party hereto, shall take whatever action shall be necessary to cause the shares of the Corporation to qualify as "Section 1244 Stock" as such term is used and defined in the Internal Revenue Code of 1954, as amended, and Regulations issued thereunder.

ARTICLE VI: INITIAL REGISTERED OFFICE AND AGENT

The post office address of the Corporation's initial registered office is 513 S.E. 4TH TERRACE, CAPE CORAL, FLORIDA 33990 and the name of its initial registered agent at such address is SARAH MARIE GAY. The Board of Directors may from time to time move the registered office to any other address in the State of Florida.

ARTICLE VII: INITIAL DIRECTORS

The initial Board of Directors shall consist of One Director whose name and post office address is as follows:

SARAH MARIE GAY
513 S. E. 4TH TERRACE
CAPE CORAL, FL. 33990

who shall hold office until the first annual meeting of the shareholders, and until his or her successor shall have been elected and qualified or until his or her earlier resignation, removal from office, or death.

ARTICLE VIII: INCORPORATOR

The name and post office address of the person signing these Articles of Incorporation as an Incorporator is as follows:

SARAH MARIE GAY
513 S. E. 4TH TERRACE
CAPE CORAL, FL. 33990

ARTICLE IX: AMENDMENTS

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 shareholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon, unless all of the directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All rights of shareholders are subject to these reservations.


SARAH MARIE GAY

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SEAL OF THE STATE
TALLAHASSEE, FLORIDA

RESIDENT AGENT CERTIFICATE

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act:

S & L ENTERPRISES OF SOUTHWEST FLORIDA, INC., desiring to organize under the laws of the State of Florida with its principal office located at 513 S. E. 4TH TERRACE, CAPE CORAL, FL. 33990 has named SARAH MARIE GAY, located at 513 S. E. 4TH TERRACE, CAPE CORAL, FL. 33990, as its agent to accept service of process within the State.

ACKNOWLEDGEMENT

Having been named to accept service of process for the above-styled Corporation, at the place designated in this Certificate, I hereby accept to act in this capacity and agree to comply with the provisions of said Act relative to keeping open said office.



SARAH MARIE GAY