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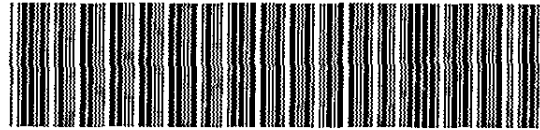
(Business Entity Name)

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

BOTTOM LINE BOOKKEEPING & TAX SERVICE, INC.
111 W. MAIN STREET
INVERNESS, FL 34450
352-637-1122

January 6, 2003

Florida Department of State
Division of Corporations
PO Box 6327
Tallahassee, Florida 32314

Dear Sir:

Please find enclosed the Articles of Incorporation for the following with the necessary filing fee of \$70.00 each.

Scott Bender, PA
Mark Stone, PA
Airboat Pro Shop, Inc.
Vincent Brothers, Inc.
JAL Enterprises, Inc.
Diamond Enterprises, inc.

We anxiously await your reply.

Sincerely,



R. A. Cohen

Enc: Articles of Incorporation
Check#736 \$420.00 (\$70.00 X 6)

ARTICLES OF INCORPORATION

OF

VINCENT BROTHERS, INC.

The undersigned incorporator, for the purpose of forming a corporation in accordance with the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I. NAME

The name of this corporation shall be VINCENT BROTHERS, INC.

ARTICLE II. PURPOSE

The purpose for which the corporation is organized is to transact all lawful business for which Corporations may be organized under the Florida Business Corporation Act.

ARTICLE III

The principle place of business and the corporations main address is

9130 East Swift Place
Inverness, FL 34450

ARTICLE IV. CAPITAL STOCK

The aggregate number of shares of stock that the Corporation is authorized to issue is 100 shares having a par value of \$1.00 per share. Such shares shall be of a single class of common stock.

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TALLAHASSEE FLORIDA

ARTICLE V. DURATION

The Corporation shall have perpetual existence.

ARTICLE VI. REGISTERED OFFICE AND AGENT

The street address of the initial Registered Office of the corporation is

9130 East Swift Place
Inverness, FL 34450

The name of its initial Registered Agent at that address is Eric P. Vincent.

ARTICLE VII. BOARD OF DIRECTORS

The Corporation shall be managed by a Board of Directors of at least Two (2) Director. The Director shall be elected by the shareholders of the Corporation. The name(s) and street address(es) of the person(s) who is(are) to serve as the initial Director(s) is(are) as follows:

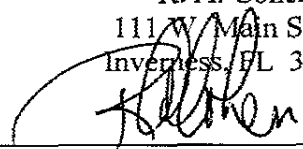
Eric P. Vincent
Christopher P. Vincent

9130 East Swift Place
Inverness, FL 34450

ARTICLE VIII. INCORPORATOR

The name and address of the Incorporator is as follows:

R. A. Cohen
111 W Main Street
Inverness, FL 34450



Signature of Incorporator

ARTICLE IX. AMENDMENT

The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

ACKNOWLEDGMENT OF REGISTERED AGENT

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

Dated this 2ND day of JANUARY, 2003.

A handwritten signature in black ink, appearing to read "E. P. Vincent", written over a horizontal line.

Eric P. Vincent

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TALLAHASSEE FLORIDA