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(Requestor's Name)

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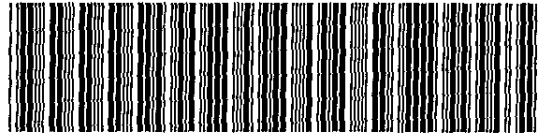
(Business Entity Name)

(Document Number)

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02-19-03  
T.B.

Fran's Tax Service, Inc.  
PO BOX 734  
Callahan, FL 32011

February 13, 2003

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

SUBJECT: YELLOW BEAR ENTERPRISES, INC.

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

*Frances M. Caudle*

Frances M. Caudle

Enclosures

ARTICLES OF INCORPORATION  
OF  
YELLOW BEAR ENTERPRISES, INC.

ARTICLE I - NAME

The name of this corporation is YELLOW BEAR ENTERPRISES, 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 1499 S. KINGS ROAD, CALLAHAN, FLORIDA 32011, and the name and address of the initial registered agent of this corporation is FRAN'S TAX SERVICE, INC., 1499 S. KINGS ROAD, CALLAHAN, FLORIDA 32011, mailing address: PO BOX 734, CALLAHAN, FL 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:

H. THOMAS EHRENZELLER  
PO BOX 516  
ARDMORE, TN 38449

FRANCES M. CAUDLE  
PO BOX 734  
CALLAHAN, FL 32011

ARTICLE VII - INCORPORATOR

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

FRANCES M. CAUDLE  
PO BOX 734  
CALLAHAN, FL 32011

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CLERK OF DISTRICT COURT  
TALLAHASSEE, FLORIDA

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.

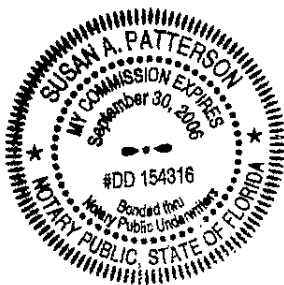
IN WITNESS WHEREOF the undersigned subscribers executed these Articles of Incorporation this 13<sup>th</sup> day of February, 2003.

Frances M. Caudle  
FRANCES M. CAUDLE

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 FRANCES M. CAUDLE 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 13 day of February, 2003.



Signature: Susan A. Patterson  
Print Name: Susan A. Patterson  
Notary Public State of Florida  
My Commission Expires:

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: Frances M. Caudle  
FRANCES M. CAUDLE