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TRANSMITTAL LETTER *

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

SUBJECT: J. LEE SERVICES, INC.

Enclosed are an original and one(1) copy of the Articles of Incorporation and a check for \$78.75 for Filing Fee & Certificate.

FROM:

Island Business & Accounting Services, Inc.

130 Browns Road San Mateo, FL 32187 (386) 312-0391

ARTICLES OF INCORPORATION OF J. LEE SERVICES, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I: NAME

The name of the corporation shall be:

J. LEE SERVICES, INC.

The principal place of business of this corporation shall be:

521 Lawrence Avenue, St. Augustine, FL 32084

ARTICLE II: NATURE OF BUSINESS

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

ARTICLE III: SHARES

This corporation is authorized to issue one thousand (1,000) shares of common stock having no par value, which shares shall be and hereby are designated as "common shares." Without action by the stockholders, any or all of the authorized shares may be issued by the Corporation from time to time for such consideration as may be fixed by the Board of Directors of this corporation.

ARTICLE IV: INITIAL REGISTERED AGENT AND STREET ADDRESS

The street address of the initial registered office of the corporation shall be 521 Lawrence Avenue, St. Augustine, FL 32084, and the name of the initial registered agent of the corporation at that address is James A. Lee.

ARTICLE V: TERM OF EXISTENCE

This corporation is to exist perpetually, commencing on the filing of these Articles.

ARTICLE VI: PRE-EMPTIVE RIGHTS

Every shareholder upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his prorata share thereof at the price for which it is offered to others.

ARTICLE VII: SPECIAL PROVISION

The stock if this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

ARTICLE VIII: DIRECTORS

This corporation shall have one director initially. The name and address of the initial member of the Board of Directors is:

James A. Lee 521 Lawrence Avenue
Director St. Augustine, FL 32084

Harvey L. Spurlock 22 Langdon Drive

Director Palm Coast, FL 32137

ARTICLE IX: OFFICERS

The names and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed, are:

James A. Lee 521 Lawrence Avenue President St. Augustine, FL 32084

Harvey L. Spurlock 22 Langdon Drive Secretary/Treasurer Palm Coast, FL 32137

ARTICLE X: INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is:

James A. Lee 521 Lawrence Avenue St. Augustine, FL 32084

JAMES A LEE

DATE

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

JAMES A. LEE

DATE