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Will.

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

February, 2004

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

Dear Sir:

Please find enclosed the Articles of Incorporation for JLS CONSTRUCTION OF CITRUS COUNTY, INC. with the necessary filing fee of \$70.00.

We anxiously await your reply.

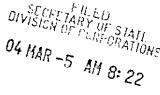
Sincerely,

R. A. Cohen

Enc:

ARTICLES OF INCORPORATION 0/2

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JLS CONSTRUCTION OF CITRUS COUNTY, 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 JLS CONSTRUCTION OF CITRUS COUNTY, 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

3549 N. Tamarisk Ave. Beverly Hills, FL 34465

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.

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

3549 N. Tamarisk Ave. Beverly Hills, FL 34465

The name of its initial Registered Agent at that address is Jeffrey L. Smith.

ARTICLE VII. BOARD OF DIRECTORS

The Corporation shall be managed by a Board of Directors of at least One (1) 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:

Jeffrey L. Smith 3549 N. Tamarisk Ave. Beverly Hills, FL 34465

ARTICLE VIII. INCORPORATOR

The name and address of the Incorporator is as follows:

Jeffrey L. Smith 3549 N. Tamarisk Ave. Beverly Hills, FL 34465

nature 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 16 day of February, . 2004

Jeffrey L. Smith