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KEYSER & WOODWARD, P.A. ATTORNEYS AT LAW

POST OFFICE BOX 92 501 ATLANTIC AVENUE INTERLACHEN, FLORIDA 32148

TIMOTHY KEYSER, J.D. MICHAEL W. WOODWARD, J.D., M.A., M.ED.

TELEPHONE 386-684-4673 FACSIMILE 386-684-4674

15 October 2004

Department of State Division of Corporations Post Office Box 6327 Tallahassee, Florida 32314

Subject: Filing of Articles of Incorporation of

JWalker, Inc.

Dear Reader:

Enclosed please find an original articles of incorporation for the above corporation and a check totaling \$78.75 for the filing fee (\$35), the designation and acceptance of the resident agent (\$35), and for a certified copy (8.75) of the articles.

Please return the certified copy to this office in the stamped, return envelope provided for your convenience.

Thank you beforehand for your assistance.

Sincerely,

TK/mdw

Enclosures

c: Client

EFFECTIVE DATE

ARTICLES OF INCORPORATION

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OF

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FILED

SECRETARY OF STATE TALLAHASSEE FLORIDA

JWALKER, INC.

In compliance with the requirements of F.S. Chapter 607, the undersigned, being a natural person, hereby acts as an incorporator in adopting and filing the following articles of incorporation for the purpose of organizing a business corporation.

ARTICLE I - NAME

The name of the Corporation ("Corporation") is JWALKER, INC..

ARTICLE II - DATE

The existence of the Corporation shall begin on 15 October 2004.

ARTICLE III - ADDRESS

The street address of the principal office of the Corporation is Post Office Box 92, 501 Atlantic Avenue, Interlachen, Florida 32148.

ARTICLE IV - SHARES

The maximum number of shares this Corporation is authorized to issue is 100 with no par value. All of which shall be common shares. All common shares shall be identical with each other in every respect and the holders of common shares shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

ARTICLE V - REGISTERED OFFICE AND AGENT

The initial street address of the Corporation's registered office is 3309 Stanley Road, Plant City, Florida 33565. The initial registered agent for the Corporation at that address is Jerry E. Walker.

ARTICLE VI - MANAGEMENT

The corporation shall have no board of directors. The shareholders shall directly manage the corporation and exercise all of its corporate powers.

ARTICLE VII - INCORPORATION

The name and street address of the person signing these articles of incorporation is:

Name

Jerry E. Walker

Address

3309 Stanley Road

Plant City, Florida 33565

ARTICLE VIII - INDEMNIFICATION

The Corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation on this 15 October 2004.

JERRY E. WALKER

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for JWALKER, INC. at the place designated in the articles of incorporation, the undersigned is familiar with and accepts the obligations of that position under F.S. 607.0501(3).

Dated on this 15 day of October 2004.

JERRY E. WALKER