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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA  
05 JAN 31 PM 1:30



FLORIDA DEPARTMENT OF STATE  
Glenda E. Hood  
Secretary of State

January 25, 2005

ROBERT G. WILSON, C.P.A.  
974 TURKEY HOLLOW CIRCLE  
WINTER SPRINGS, FL 32708

SUBJECT: S & G HOLDINGS INC  
Ref. Number: W04000046707

We have received your document for S & G HOLDINGS INC and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

**Adding "of Florida" or "Florida" to the end of a name is not acceptable.**

Section 607.0120(6)(b), or 617.0120(6)(b), Florida Statutes, requires that articles of incorporation be executed by an incorporator.

The registered agent must sign accepting the designation.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6067.

Neysa Culligan  
Document Specialist  
New Filings Section

Letter Number: 004A00071060

**Robert G Wilson, C.P.A.**  
**974 Turkey Hollow Circle**  
**Winter Springs, FL 32708**  
**Tele: (407) 695-1687**  
**Fax: (407) 695-1687**

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

Dec 6, 2004

Ref: Article of Incorporation for C & S Enterprises Inc

Enclosed are two copies of Article of Incorporation for C & S Enterprises Inc with a check for \$78.75 for Filing Fees, Registered Agent Designation, Certified Copy.

Please send the Certified Copy to:

Robert G Wilson, C.P.A.  
974 Turkey Hollow Circle  
Winter Springs, FL 32708

Thank You,



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Robert G Wilson

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TALLAHASSEE, FLORIDA

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## ARTICLES OF INCORPORATION

*The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.*

### ARTICLE I NAME

The name of the corporation shall be: G & S Holding Group Inc

### ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:  
530 E Central Blvd #1601  
Orlando, FL 32801

### ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is Three Thousand (3,000) Shares.

### ARTICLE IV Initial Registered Agent and Street Address

The name and address of the initial registered agent is:

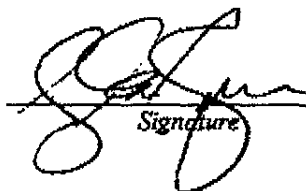
Gary E Capuano  
530 E Central Blvd #1601  
Orlando, Florida 32801

### ARTICLE V Incorporator

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

Gary E Capuano  
530 E Central Blvd #1601  
Orlando, Florida 32801

The undersigned incorporator has executed these Articles of Incorporation this 28 day  
of JANUARY 2005

  
Signature

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**CERTIFICATE OF DESIGNATION OF  
REGISTERED AGENT/REGISTERED OFFICE**

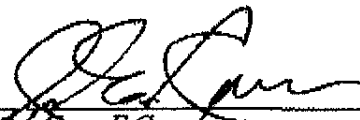
**PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA  
STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER  
THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING  
STATEMENT IN DESIGNING THE REGISTERED OFFICE/REGISTERED  
AGENT, IN THE STATE OF FLORIDA.**

1. The name of the corporation is G & S Holding Group Inc
2. The name and address of the registered agent and office is:

Gary E Capuano  
530 E Central Blvd #1601  
Orlando, Florida 32801

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05 JAN 31 PM 1:31

*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 obligation of my position as registered agent.*

  
\_\_\_\_\_  
Gary E Capuano

1-28-2005

**DIVISION OF CORPORATIONS, P.O. BOX 6327, TALLAHASSEE, FL 32314**