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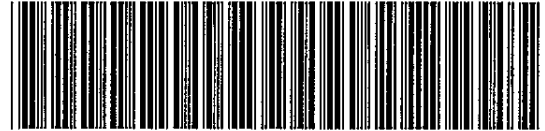
(Business Entity Name)

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Certified Copies _____ Certificates of Status _____

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TALLAHASSEE, FLORIDA
05 SEP 20 AM 9:22

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9/21

Harvey J. Spinowitz, P.A., Attorneys at Law

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Harvey Jay Spinowitz*
Julie Beth Jouben *

*Admitted in Florida, New Jersey and New York

September 13, 2005

TRANSMITTAL LETTER

Department of State
Division of Corporations
Clifton Bldg.
2661 Executive Center Circle
Tallahassee, FL 32301

SUBJECT: J & K PLUMBING & HEATING, INC.

Enclosed are an original and one copy of the articles of incorporation and a Designation and Acceptance of Registered Agent for a Florida profit Corporation.

Please provide a certificate of status and a certified copy of these articles.

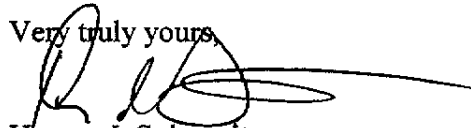
A check for \$87.50 is enclosed. This represents payment for:

1. Articles of Incorporation
2. Designation of and Acceptance by a Registered Agent
3. Certificate of Status
4. Certified Copy of Articles of Incorporation

Also enclosed please find a return envelope for your use in returning these papers to me.

If you have any questions, please call me.

Very truly yours,


Harvey J. Spinowitz

encls.

**ARTICLES OF INCORPORATION
OF
J & K PLUMBING & HEATING, INC.**

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TALLAHASSEE, FLORIDA

05 SEP 20 AM 9:22

The undersigned incorporator, for the purpose of forming a corporation under the Florida business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I. CORPORATE NAME.

The name of this corporation is J & K Plumbing & Heating, Inc.

ARTICLE II. PRINCIPAL OFFICE.

The principal place of business and mailing address of this corporation are 612 Waterford Circle East, Tarpon Springs, Florida 34688.

ARTICLE III. CAPITAL STOCK.

The number of shares of stock that this corporation is authorized to have outstanding at any one time is one hundred (100) shares having a par value of one (\$1.00) per share.

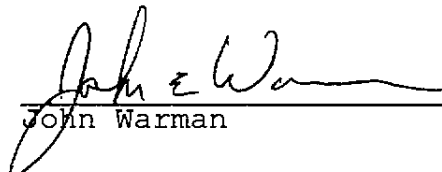
ARTICLE IV. INITIAL REGISTERED AGENT AND OFFICE.

The name and address of the initial registered agent are Karen Kruse, 615 Turner St., Clearwater, Florida 33756.

ARTICLE V. INCORPORATORS.

The name(s) and street address(es) of the incorporator(s) of these articles of incorporation are John Warman, 612 Waterford Circle East, Tarpon Springs, Florida 34688.

The undersigned has executed these articles of incorporation on this 16th day of September, 2005.


John Warman

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE 05 SEP 20 AM 9:22


Pursuant to the provisions of F.S. 607.0501, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent in the State of Florida.

1. The name of the corporation is J & K Plumbing & Heating, Inc.
2. The name of the registered agent is Karen Kruse.
3. The address of the registered agent/registered office is 615 Turner St., Clearwater, Florida 33756.

Acceptance

Having been named as registered agent and designated to accept service of process for the above corporation, 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.

Dated: September 16, 2005



Karen Kruse