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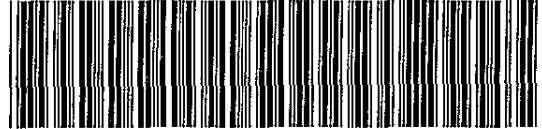
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SECRETARY OF STATE
TALLAHASSEE, FL 32310
05 DEC 29 PM 4:06

105-53401

MRD
12/29

JACOBS ACCOUNTING, INC.
2121 MAIN STREET
DUNEDIN, FL. 34698

11/29/05

FLORIDA DEPARTMENT OF STATE
DIV. OF CORPORATIONS
P. O. BOX 6327
TALLAHASSEE, FL. 32314

TO WHOM IT MAY CONCERN,

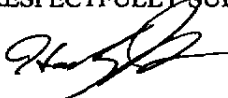
PLEASE FIND ENCLOSED A CHECK IN THE AMOUNT OF \$ 78.75 FOR THE INCORPORATION
OF J.O. ENTERPRISES, INC.

PLEASE RETURN THE CERTIFICATE AND ARTICLES OF INCORPORATION TO:

JACOBS ACCOUNTING & COMPUTERS, INC.
2121 MAIN STREET
DUNEDIN, FLORIDA 34698

IF YOU HAVE ANY QUESTIONS PERTAINING TO THIS MATTER PLEASE CALL 727-210-2552.

RESPECTFULLY SUBMITTED,



HARLEY JACOBS
ACCOUNTANT



FLORIDA DEPARTMENT OF STATE
Division of Corporations

RECEIVED
05 DEC 29 PM 12:00
DEPT. OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

December 2, 2005

JACOBS ACCOUNTING & COMPUTERS, INC.
2121 MAIN STREET
DUNEDIN, FL 34698

SUBJECT: J.O. ENTERPRISES, INC.
Ref. Number: W05000053401

We have received your document for J.O. ENTERPRISES, 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.

An effective date may be added to the Articles of Incorporation **if a 2006 date is needed**, otherwise the date of receipt will be the file date. **A separate article must be added to the Articles of Incorporation for the effective date.**

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) 245-6879.

Ruby Dunlap
Regulatory Specialist
New Filing Section

Letter Number: 405A00070183

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF

05 DEC 29 PM 4:06

OSBORNE & OSBORNE ENTERPRISES, INC.

The undersigned incorporator of these Articles of Incorporation, a natural person competent to contract, hereby presents these Articles for the formation of a corporation under the laws of the State of Florida.

ARTICLE I: NAME

The name of the Corporation is

OSBORNE & OSBORNE ENTERPRISES, INC.

ARTICLE II: DURATION

The Corporation shall have perpetual existence.

ARTICLE III: PURPOSE

The nature of the business and the objects and purposes proposed to be transacted, promoted or carried on are to engage in any or all lawful business for which the corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV: CAPITAL STOCK

The maximum number of shares of stock that the Corporation is authorized to have outstanding at any one time is ONE THOUSAND (1000) shares of common stock having a par value of One (\$1.00) Dollar per share.

ARTICLE V: SECTION 1244 STOCK

The Corporation, and the party hereto, shall take whatever action shall be necessary to cause the shares of the Corporation to qualify as "Section 1244 Stock" as such term is used and defined in the Internal Revenue Code of 1954, as amended, and Regulations issued thereunder.

ARTICLE VI: INITIAL REGISTERED OFFICE AND AGENT

The post office address of the Corporation's initial registered office is **1135 COMMODORE STREET, CLEARWATER, FL. 33755** and the name of its initial registered agent at such address is **JOHN W. OSBORNE**. The Board of Directors may from time to time move the registered office to any other address in the State of Florida.

ARTICLE VII: INITIAL DIRECTORS

The initial Board of Directors shall consist of Three Directors whose names and post office address is as follows:

JOHN W. OSBORNE
1135 COMMODORE STREET
CLEARWATER, FL. 33755

who shall hold office until the first annual meeting of the shareholders, and until his or her successor shall have been elected and qualified or until his or her earlier resignation, removal from office, or death.

ARTICLE VIII: INCORPORATOR

The name and post office address of the person signing these Articles of Incorporation as an Incorporator is as follows:

JOHN W. OSBORNE
1135 COMMODORE STREET
CLEARWATER, FL. 33755

ARTICLE IX: AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon, unless all of the directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All rights of shareholders are subject to these reservations.


JOHN W. OSBORNE

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

05 DEC 29 PM 4: 06

RESIDENT AGENT CERTIFICATE

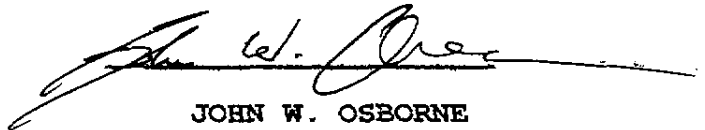
In pursuance of Chapter 48,091, Florida Statutes, the following is submitted in compliance with said Act:

OSBORNE & OSBORNE ENTERPRISES, INC.

desiring to organize under the laws of the State of Florida with its principal office located at **1135 COMMODORE STREET, CLEARWATER, FL. 33755** has named **JOHN W. OSBORNE**, located at **1135 COMMODORE STREET, CLEARWATER, FL. 33755**, as its agent to accept service of process within the State.

ACKNOWLEDGEMENT

Having been named to accept service of process for the above-styled Corporation, at the place designated in this Certificate, I hereby accept to act in this capacity and agree to comply with the provisions of said Act relative to keeping open said office.



JOHN W. OSBORNE