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Division of Corporations

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From:

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FLORIDA PROFIT/NON PROFIT CORPORATION

JGR Funeral Services, Inc.

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ARTICLES OF INCORPORATION

In compliance with Chapter 607 and/or Chapter 621, F.S. (Profit)

ARTICLE I NAME

The name of the corporation shall be:

JGR Funeral Services, Inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business/mailing address is:

201 North Franklin Street, Suite 2600, Tampa, FL 33602

ARTICLE III PURPOSE

The purpose for which the corporation is organized is:

Funeral services and all other lawful purposes.

ARTICLE IV SHARES

The number of shares of stock is:

100 Shares

ARTICLE V__ INITIAL OFFICERS AND/OR DIRECTORS

List name(s), address(es) and specific title(s):

Julio Gonzalez-Roel - President

Lucia Gonzalez-Roel - Secretary-Treasurer

ARTICLE VI REGISTERED AGENT

The name and Florida street address (P.O. Box NOT acceptable) of the registered agent is:

John J. Agliano, Esq., Williams Schifino Mangione & Steady P.A., 201 North Franklin St., Suite 2600, Tampa, FL 33602

ARTICLE VII INCORPORATOR

The name and address of the Incorporator is:

John J. Agliano, Esq., 201 North Franklin St., Suite 2600, Tampa, FL 33602

** The Effective Date of these Articles of Incorporation is: February 10, 2006

Signature/Registered Agent

Date

2/15/06 **

Date

2/15/06 **

Date

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SECRETARY OF STATE TALLAHASSAR, FLORIDA