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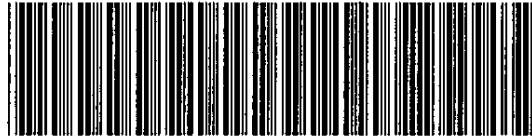
(Business Entity Name)

(Document Number)

Certified Copies _____ Certificates of Status _____

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06/23/06--01026--008 **78.75

FILED
SECRETARY OF STATE
DIVISION OF CORPORATION
06 JUN 23 PM 3:20

JOHN A. PANYKO, P.A.
BOARD CERTIFIED TAX ATTORNEY

PHONE (850) 438-7272

FACSIMILE (850) 438-7224

June 21, 2006

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

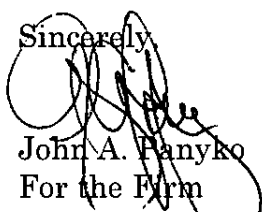
Ladies and Gentlemen:

Enclosed please find two (2) original Articles of Incorporation of S&J Flowers Inc. to be filed on behalf of S&J Flowers Inc.

Enclosed please also find check no. 1005 in the amount of \$78.75 in payment of the filing fee and for the return of a certified copy of same to our office.

If you should have any questions or comments regarding this matter, please do not hesitate to contact me directly at your convenience.

Sincerely,



John A. Panyko
For the Firm

JAP*sr

Enclosures

**ARTICLES OF INCORPORATION
OF
S&J FLOWERS INC.**

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DIVISION OF CORPORATION
06 JUN 23 PM 3:21

THE UNDERSIGNED, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation for such corporation:

ARTICLE I

NAME AND PRINCIPAL OFFICE

The name of this corporation is S&J FLOWERS INC. and its principal office is located at 333 Gulf Breeze Parkway, Gulf Breeze, Florida 32561, its mailing address is the same.

ARTICLE II

DURATION

This corporation shall exist perpetually, commencing upon the filing of these Articles of Incorporation with the Florida Secretary of State.

ARTICLE III

PURPOSE

The purpose of this corporation is to engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV

CAPITAL STOCK

This corporation is authorized to issue 100,000 shares of no par value common stock, all of one class and series.

ARTICLE V

INITIAL REGISTERED OFFICE AND AGENT

The street address of this corporation's initial registered office is 333 Gulf Breeze Parkway, Gulf Breeze, Florida 32561, and the name of this corporation's initial registered agent is SUSAN L. MITCHELL.

ARTICLE VI

INCORPORATOR

The name and address of the incorporator is SUSAN L. MITCHELL of 333 Gulf Breeze Parkway, Gulf Breeze, Florida 32561.

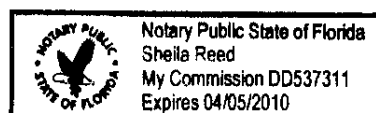
IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 31st day of May, 2006.


SUSAN L. MITCHELL, Incorporator

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

The foregoing instrument was acknowledged before me this 31st day of May, 2006, by SUSAN L. MITCHELL, who personally appeared before me and who is personally known to me or who has produced _____ as identification.


NOTARY PUBLIC, State of Florida



ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

I, SUSAN L. MITCHELL, am familiar with and hereby accept the appointment as Registered Agent for S&J FLOWERS INC., as set forth in the Articles of Incorporation filed simultaneously herewith.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal this 31st day of May, 2006.


SUSAN L. MITCHELL

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