

**Electronic Articles of Incorporation
For**

P06000134374
FILED
October 23, 2006
Sec. Of State
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J & L REFURBISHING INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

J & L REFURBISHING INC.

Article II

The principal place of business address:

1502 21ST AVE. SE
RUSKIN, FL. 33570

The mailing address of the corporation is:

1502 21ST AVE. SE
RUSKIN, FL. 33570

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

100

Article V

The name and Florida street address of the registered agent is:

JACKIE L NEWELL
1502 21ST AVE. SE
RUSKIN, FL. 33570

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JACKIE L NEWELL

Article VI

The name and address of the incorporator is:

JACKIE L NEWELL
1502 21ST AVE. SE

RUSKIN, FL 33570

Incorporator Signature: JACKIE L. NEWELL

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
JACKIE L NEWELL
1502 21ST AVE. SE
RUSKIN, FL. 33570

Article VIII

The effective date for this corporation shall be:

11/01/2006