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TERRENCE O'RILEY SIGNORELLA
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SOUTH FLORIDA BANK BUILDING
1500 COLONIAL BOULEVARD
FORT MYERS, FLORIDA 33907

May 15, 1995

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-05/17/95--01139--005
****122.50 ****122.50

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

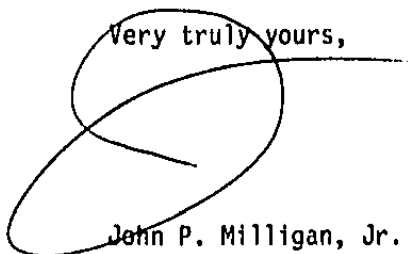
RE: Firewater, Inc.

Gentlemen:

Enclosed please find Articles of Incorporation for the above-referenced corporation. Also enclosed please find my check for filing in the amount of \$122.50.

Should you have any questions or need anything further, please do not hesitate to contact me.

Very truly yours,



John P. Milligan, Jr.

95 MAY 26 11 26 AM '95
DEPT. OF STATE
TALLAHASSEE, FLORIDA

JPM:gg
Enclosures: As stated

BT
5/26

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100 HAYS STREET
TALLAHASSEE, FL 32301
904 222 9071
904 222 0191 FAX

800-142-8086



ACCOUNT NO. : 072100000032
REFERENCE : 605799 9024A

AUTHORIZATION :

COST LIMIT : * PREPAID BY CLIENT

ORDER DATE : May 26, 1995

ORDER TIME : 9:29 AM

ORDER NO. : 605799

CUSTOMER NO: 9024A

CUSTOMER: John P. Milligan, Esq
JOHN P. MILLIGAN, ESQ

Suite 103
1500 Colonial Boulevard
Ft. Myers, FL 33907

DOMESTIC FILING

NAME: SGD V, INC.

ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Lydia E. Lott

EXAMINER'S INITIALS: _____

95 MAY 26 11:10 AM
STATE OF FLORIDA
DIVISION OF CORPORATIONS

95 MAY 26 11:10 AM
DIVISION OF CORPORATIONS
RECORDED



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

May 18, 1995

JOHN P. MILLIGAN, JR.
MILLIGAN & SIGNORELLA, P.A.
1500 COLONIAL BOULEVARD
FORT MYERS, FL 33907

SUBJECT: FIREWATER, INC.
Ref. Number: W95000010604

We have received your document for FIREWATER, INC. and your check(s) totaling \$122.50. 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. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

Please return 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 (904) 487-6052.

Vickie Whitfield
Corporate Specialist

Letter Number: 395A00025613

ARTICLES OF INCORPORATION
OF

SGDV, INC.

RECORDED
MAY 26 1968
STATE OF FLORIDA
TALLAHASSEE

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I - NAME

The name of this corporation shall be:

SGDV, INC.

The address of the principal office of this corporation shall be c/o John P. Milligan, Jr., 1500 Colonial Boulevard, Suite 103, Fort Myers, Florida 33907, and the mailing address of the corporation shall be the same.

ARTICLE II - NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

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

ARTICLE IV - ADDRESS

The street address of the initial registered office of the corporation shall be 1500 Colonial Boulevard, #103, Fort Myers, Florida 33907, and the name of the initial registered agent of the corporation at that address is John P. Milligan, Jr.

ARTICLE V - TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI - PREEMPTIVE RIGHTS

The corporation elects to have preemptive rights.

ARTICLE VII - DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have one Director, initially. The number of directors may be increased or decreased from time to time by vote of the stockholders, but in no case shall the number of directors be less than one nor more than five. The name and street address of the initial member of the Board of Directors is:


Susan G. Thorman
18 Farview Drive
Rockaway, New Jersey 07866

95 MAY 25 11 12 AM '87
SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLE VIII - INCORPORATOR

The name and street address of the person signing these Articles of Incorporation is:

John P. Milligan, Jr., Esq.
1500 Colonial Boulevard, #103
Fort Myers, Florida 33907


JOHN P. MILLIGAN, JR./INCORPORATOR

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN
ARTICLES OF INCORPORATION

John P. Milligan, Jr., having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.


JOHN P. MILLIGAN, JR.