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ARMANDO F. MIZIO

REPORTED UPSCHALL

Accounts
Tax Consultants
Personal Financial Planning

25400 U.S. 19 North • Sulto 210 Clourwater, Florida 34623 Telophono (613) 736-4321 Fox (813) 724-1130

January 4, 1996

State of Florida
Division of Corporations
The Capital Building
P.O. Box 6327
Tallahassee, Florida 32314

Attn: Secretary of State

Dear Sir:

Enclosed please find the Articles of Incorporation and our check number 3501 in the amount of \$ 70.00 to cover the cost of :

J.T.A.C., INC.

200001680212 -01/05/96--01063--006 *****70.00 *****70.00

Your immediate attention will be greatly appreciated.

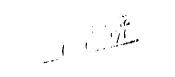
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Sincerely yours,

Armando F. Mizio

Enclosure

B. REGISTER JAN 9 1996





ARTICLES OF INCORPORATION

OF

J.T.A.C., INC.

The undersigned subscribers to these articles of incorporation, each a natural person competent to contract, hereby associate themselves together to form a corporation for profit under the Laws of the State of Florida.

ARTICLE 1 - NAME

The name of the corporation shall be:

J.T.A.C., INC.

The principal office shall be:

2609 Pinewood Drive Dunedin, Florida 34698

ARTICLE II - NATURE OF BUSINESS

The general character or nature of the business to be transacted by this corporation is:

(a) To acquire by purchase, lease, or otherwise, lands and interests in lands, and to own, hold, improve, develop, and manage any real estate so acquired, and to erect, or cause to be erected on any land owned, held, or occupied by the corporation, buildings or other structures, public or private, with their appurtenances,

and to manage, operate, lease, rent, rebuild, enlarge, alter, or improve any buildings or other structures, now or hereafter erected on any lands so owned, held, or occupied, and to encumber or dispose of any lands, or interest in lands, and any buildings or other structures, at any time owned or held by the corporation. To buy, sell, mortgage, exchange, lease, hold for investment or otherwise, use and operate, real estate of all kinds, improved or unimproved, and any right or interest therein.

- (b) To engage in retail, wholesale and manufacturing business in any and all fields and to do all things necessary to engage in any type of business generally.
- (c) To acquire, by purchase, lease, manufacture, or otherwise any personal property deemed necessary or useful in the equipment, furnishing, improvement, development or management of any property, real or personal, at any time owned, held, or occupied by the corporation, and to invest, trade and deal in any personal property deemed beneficial to the corporation, and to lease, rent, encumber or dispose of any personal property at any time owned or held by the corporation.
- (d) To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness, and execute such mortgages, transfers of corporate property or other instruments to secure the payment of corporate indebtedness as required.
- (e) To purchase the corporate assets of any other corporation and engage in the same or other character of business, including repurchase of its own shares.
- (f) To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida or any other state of government, and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.
- (g) To enter into, make, perform, and carry out contracts and agreements of every kind, for any lawful purpose, without limit as to amount, with any person, firm, association, or corporation, and to transact any further and other business necessarily connected with the purposes of this corporation, or calculated to facilitate the same, including purchase of its own shares.

- (h) To carry on any or all of its operations and businesses and to promote its objects within the State of Florida or elsewhere, without restriction as to place or amount, and to have, use, exercise and enjoy all of the general powers of like corporations.
- (i) To engage in any and all lawful businesses, trades, occupations and professions.
- (j) To do any or all the things herein set forth to the same extent as natural persons might or could do, and in any part of the world as principals, agents, contractors, or otherwise, alone or in company with others, and to do and perform all such other things and acts as may be necessary, profitable, or expedient in carrying on any of the business or acts above-named.

The intention is that none of the objects and powers as hereinabove set forth, except where otherwise specified in this Article, shall be in anyways limited or restricted by reference to or inference from the terms of any other objects, powers or clauses of this Article or any other Articles, but that the objects and powers specified in each of the clauses in this Article shall be regarded as independent objects and powers.

ARTICLE III - CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is:

500 Common Stock, Par Value \$1.00

Authorized capital stock may be paid for in cash, services, or property, at a just value to be fixed by the Board of Directors of this Corporation at any regular or special meeting.

ARTICLE IV - INITIAL CAPITAL

The amount of capital with which this corporation shall begin business is Five Hundred Dollars (\$500.00).

ARTICLE V - TERM OF EXISTENCE

This corporation shall have perpetual existence.

ARTICLE VI - REGISTERED OFFICE & REGISTERED AGENT

The Initial Registered Office of this corporation is to be:

25400 U.S. 19 North - Suite 210 Clearwater, Florida 34623

The Initial Registered Agent of the corporation is:

Armando F. Mizio

ARTICLE VII - BOARD OF DIRECTORS

The corporation shall have the number of directors as shown below in Article VIII, initially. The number of Directors may be increased or diminished from time to time by the By-Laws, but shall never be less than one.

ARTICLE VIII - INITIAL DIRECTORS

The names and street addresses of the first Board of Directors who shall hold office until their successors are elected and have qualified, are as follows:

Jeffrey D. Tanner 2609 Pinewood Drive Dunedin, Florida 34698

Kimberly A. Tanner 2609 Pinewood Drive Dunedin, Florida 34698

ARTICLE IX - SUBSCRIBERS

The name and street address of each subscriber of these Articles of Incorporation is as follows:

Jeffrey D. Tanner 2609 Pinewood Drive Dunedin, Florida 34698

Kimberly A. Tanner 2609 Pinewood Drive Dunedin, Florida 34698

ARTICLE X - EFFECTIVE DATE

These Articles of Incorporation shall be effective as of January 1, 1996.

ARTICLE XI - AMENDMENT

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 stockholders, and approved at a stockholders' meeting by a majority of the stock entitled to vote thereon, unless all the Directors and all the Stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE XII - MISCELLANOUS PROVISIONS

It is the intention of the incorporators of this corporation that the first board of directors adopt a plan under Section 1244 of the Internal Revenue Code allowing a limited ordinary loss to individuals for loss on stock of a "small business corporation" which qualifies under the code.

IN WITNESS WHEREOF, we have hereunto set our hands and seals, acknowledged and filed the forgoing Articles of Incorporation under the Laws of the State of Florida on the date below written.

Date: January 4, 1996

Mey D. Jany (SEAL)

Kimbariy A Tappar

STATE OF FLORIDA)
COUNTY OF PINELLAS)

I HEREBY CERTIFY that on this day personally appeared before me the above-named person(s), well known to me to be the individuals described in and who executed the foregoing Articles of Incorporation, and acknowledged before me that they executed the same for the purpose therein expressed.

WITNESS MY HAND AND OFFICIAL SEAL, at Clearwater, Pinellas County, Florida, this 4th day of January, A.D., 1996.

NOTARY PUBLIC

My Commission Expires:

ARMANDO F. MIZIO Notary Public, State of Floride My comm. expires June 4, 1996 Comm. No. CC 206106



7.

STATE OF FLORIDA DEPARTMENT OF STATE

Certificate Designating Place of Business or Domicile for the Service of Process Within This State, Naming Agent Upon Whom Process May Be Served and Names and Addresses of the Officers and Directors.

The following is submitted, in compliance with Chapter 48.091, Florida Statutes: J.T.A.C., INC., a corporation organized (or organizing) under the laws of the State of Florida with its principal office at 2609 Pinewood Drive, Dunedin, Florida 34698, County of Pinellas State of Florida, has named Armando F. Mizio located at 25400 U.S. 19 North - Suite 210, City of Clearwater, County of Pinellas, State of Florida, as its agent to accept service of process within this state.

OFFICERS:

NAME_AND_TITLE

SPECIFIC ADDRESS

Jeffrey D. Tenner - President, Treasurer

2609 Pinewood Drive Dunedin, Florida 34698

Kimberly A. Tanner - Vice President, Secretary

2609 Pinewood Drive Dunedin, Florida 34698

DIRECTORS:

NAME

SPECIFIC ADDRESS

Jeffrey D. Tanner

2609 Pinewood Drive Dunedin, Florida 34698

Kimberly A. Tanner

2609 Pinewood Drive Dunedin, Florida 34698

ACCEPTANCE:

I agree as Resident Agent to accept Service of Process: to keep office open during presribed hours; to post my name (and any other officers of said Corporation authorized to accept service of process at the above Florida designated address) in some conspicuous place in office as required by law.

(Resident Agent)