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ROLAND D. WALLER
Board Certified Real Estate Lawyer
THOMAS W. MITCHELL, JR.

April 3, 1996

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee FL 34314

RE: JSR OF FLORIDA, INC.
FILE NO. 11613.01

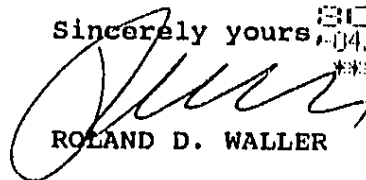
Gentlemen:

Enclosed are an original and one copy of Articles of Incorporation for the above referenced corporation. In addition, a check for \$122.50 is enclosed representing the following fees:

Filing Fee	\$35.00
Certified Copy	\$52.50
Registered Agent Fee	\$35.00

Please file the original Articles of Incorporation and return a certified copy to the undersigned.

Sincerely yours,



ROLAND D. WALLER

RDW/cf
Enclosures

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BROWN APR 10 1996

ARTICLES OF INCORPORATION
OF

JSR OF FLORIDA, INC.

FILED
95 APR -4 11:20
CLERK OF CIRCUIT COURT
JACKSONVILLE, FLORIDA

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

ARTICLE I. NAME

The name of the corporation shall be:

JSR OF FLORIDA, INC.

The address of the principal office of this corporation shall be 5321 Blue Jay Drive, Holiday FL 34690, 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 1,000 shares of common stock having \$1.00 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 5321 Blue Jay Drive, Holiday FL 34690, and the name of the initial registered agent of the corporation at that address is SHARON L. KASELITZ.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. 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 this Articles of Incorporation. This corporation shall have two Directors, initially. The names and addresses of the initial members of the Board of Directors are:

Sharon L. Kaselitz
5321 Blue Jay Drive
Holiday FL 34690

Jack Kaselitz
5321 Blue Jay Drive
Holiday FL 34690

ARTICLE VII. OFFICERS

The names and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

Jack Kaselitz
Pres./Dir.

5321 Blue Jay Drive
Holiday FL 34690

Sharon L. Kaselitz
V.Pres./Sec./Treas./Dir.

"

ARTICLE VIII. PREEMPTIVE RIGHTS

The corporation elects to have preemptive rights.

ARTICLE IX. SPECIAL PROVISION

It is the intent of the Incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code and shall take all actions necessary to obtain and maintain its status as an S corporation.

ARTICLE X. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation: Sharon L. Kaselitz,
5321 Blue Jay Drive, Holiday FL 34690.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation this 5th day of April, 1996.

Sharon L. Kaselitz
SHARON KASELITZ

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

SHARON L. KASELITZ, having been named as the registered agent for the above corporation for the purpose of accepting service of process at the registered office designated in the foregoing Articles, I hereby accept such appointment and acknowledged that I am familiar with and accept the obligations and responsibilities of such office as provided for in Florida Statutes 607.0505.

Sharon L. Kaselitz
SHARON L. KASELITZ

THIS INSTRUMENT PREPARED BY:
ROLAND D. WALLER, ESQ.
WALLER & MITCHELL
5332 Main Street
New Port Richey FL 34052
Telephone: 813/847-2260
FBN 130708

FILED
05 APR -4 01:12:00
CLERK OF CIRCUIT COURT
JUDICIAL CIRCUIT IN AND FOR
FLORIDA