

P 96000103537

December 10, 1996

600002027366--4
-12/12/96--01063--016
*****112.50 *****112.50

Secretary of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

RE: Equipment Sales & Finance, Inc.

900002049459--8
-01/07/97--01168--012
*****10.00 *****10.00

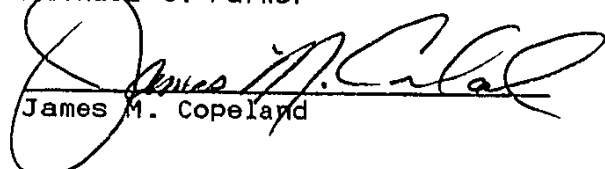
Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation, together with my check in the amount of \$112.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation for the above named corporation.

Very truly yours,


Michael S. Parker


James M. Copeland

Equipment Sales & Finance, Inc.
1705 Colonial Blvd., Suite A-3
Fort Myers, FL 33907
(941)936-1191

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

W96-226319

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FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

December 16, 1996

MICHAEL S. PARKER
1705 COLONIAL BLVD., STE. A-3
FT. MYERS, FL 33907

SUBJECT: EQUIPMENT SALES & FINANCE, INC.
Ref. Number: W96000026319

We have received your document for EQUIPMENT SALES & FINANCE, INC. and check(s) totaling \$112.50. However, the document has not been filed and is being retained in this office for the following reason(s):

There is a balance due of \$10.00. Refer to the attached fee schedule for the breakdown of fees. Please return a copy of this letter to ensure your money is properly credited.

The corporate fees are as follows:

CORPORATIONS FILING FEES

Profit and NonProfit
Florida & Foreign Corp.

Filing Fees	\$35.
Registered Agent Designation	\$35.
Certified Copy	\$52.50
Total Fee Due	\$122.50

If you have any questions concerning the filing of your document, please call (904) 487-6052.

Sandy Ng
Document Specialist

Letter Number: 396A00055910

ARTICLES OF INCORPORATION

of

EQUIPMENT SALES & FINANCE, INC.
(name of corporation)

The undersigned subscriber(s) to these Articles of Incorporation, natural person(s) competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I - CORPORATE NAME

The name of the corporation is:

EQUIPMENT SALES & FINANCE, INC.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue Ten Thousand shares (10,000) of Stock
Dollar(s) (\$ 1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the Initial Registered Agent office and the name of the Initial Registered Agent at that office is:

NAME	PATRICIA PARKER		
ADDRESS	1705 COLONIAL BLVD. SUITE A-3		
CITY	FORT MYERS	FLORIDA FL	ZIP 33907

The principal office, if known, or the mailing address of the corporation is:

NAME	EQUIPMENT SALES & FINANCE, INC.		
ADDRESS	1705 COLONIAL BLVD., SUITE A-3		
CITY	FORT MYERS	FLORIDA	ZIP 33907

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have two (-2-) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial director(s) of the corporation are as follows:

NAME	MICHAEL S. PARKER		
ADDRESS	1705 COLONIAL BLVD., SUITE A-3		
CITY	FORT MYERS	STATE FL	ZIP 33907
NAME	JAMES M. COPELAND		
ADDRESS	1705 COLONIAL BLVD., SUITE A-3		
CITY	FORT MYERS	STATE FL	ZIP 33907
NAME			
ADDRESS			
CITY		STATE	ZIP

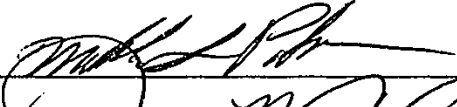
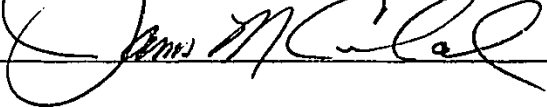
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TALLAHASSEE, FLORIDA

ARTICLE VII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorporation are as follows:

NAME	MICHAEL S. PARKER		
ADDRESS	1705 COLONIAL BLVD., SUITE A-3		
CITY	FORT MYERS	STATE	FL ZIP 33907
NAME	JAMES N. COPELAND		
ADDRESS	1705 COLONIAL BLVD., SUITE A-3		
CITY	FORT MYERS	STATE	FL ZIP 33907
NAME			
ADDRESS			
CITY		STATE	ZIP

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 10th day of December, 19 96.

 (Seal)
 (Seal)
 _____ (Seal)

STATE OF FLORIDA)
) SS
 COUNTY OF _____)

before me, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared:

_____ Signature	_____ Form of Identification
_____ Signature	_____ Form of Identification
_____ Signature	_____ Form of Identification

known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, who acknowledged before me that _____ executed these Articles of Incorporation, that I relied upon the form of identification of the above named person as indicated opposite each name, and that an oath (was)(was not) taken.

NOTARY RUBBER STAMP SEAL
 Witness my hand and official seal in the County and State last aforesaid this _____ day of _____, 19_____

 Notary Signature

 Printed Notary Signature

CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT

OF

EQUIPMENT SALES & FINANCE, INC.

(name of corporation)

Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted:

The above corporation, desiring to organize under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation

at 1705 COLONIAL BLVD., SUITE A-3

FORT MYERS, FL 33907

has named PATRICIA PARKER

located at the aforesaid address, as its Registered Agent to accept service of process within this state.

ACKNOWLEDGEMENT

Having been named as Registered Agent to accept service of process for the above stated corporation at the place designated in this certificate, and being familiar with the obligations of that position, I hereby accept to act in this capacity, and agree to comply with the provisions of Florida Law in keeping open said office.


(registered agent)

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STATE
TALLAHASSEE, FLORIDA