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FILED

97 JAN 23 AM 11:02

TALLAHASSEE, FLORIDA

EFFECTIVE DATE

1-20-97

January 21, 1997

Corporate Records Bureau
Division of Corporations
P O Box 6327
Tallahassee, Florida 32301

Dear Sirs:

I am sending to your office Articles of Incorporation.

Pursuant to Florida Statutes, I am enclosing the following fees:

Filing of Articles	\$35.00
Certified Copy	52.50
Filing of Certificate for Resident Agent	35.00

TOTAL FEES \$122.50

Please return the Certified Copy to my office. Thank you for your assistance.

Sincerely,

Robert Wallace

Robert B. Wallace
Attorney at Law

RBW/dlc
Enclosures

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-01/23/97--01073--005
***122.50 ***122.50

RBW
1/29/97

ARTICLES OF INCORPORATION

OF

S & L PANKEN, INC.

FILED

97 JAN 23 AM 11:02

TALLAHASSEE, FLORIDA

The undersigned Incorporator of these Articles of Incorporation is a natural person competent to contract and hereby forms a corporation for profit under the General Corporation Act and other laws of the State of Florida.

ARTICLE I. NAME AND PRINCIPAL OFFICE

The name of this corporation is S & L Panken, Inc. and its principal office is located at 7530 103rd St. #1, Jacksonville, Florida 32210.

ARTICLE II. DURATION

This corporation is to exist perpetually beginning on the date of execution of these articles.

ARTICLE III. PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE IV. CORPORATE POWERS

This corporation shall have all and singular the following powers:

To invest the funds of the corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and to own real and personal property necessary for the rendering of the corporation's business.

To enter into, or become a partner in, any arrangement for sharing profits, union of interest, or cooperation, joint venture or otherwise, with any person, firm or corporation, and to carry on any business which this corporation has the direct or incidental authority to pursue.

To enter into, for the benefit of its employees, one or more of the following: (1) a pension plan, (2) a profit-sharing plan, (3) a stock bonus plan, (4) a thrift and savings plan, (5) a restricted stock option plan, or (6) other retirement or incentive compensation plan.

To purchase and acquire any or all of its shares owned and held by any such stockholder as should desire to sell, transfer or otherwise dispose of his shares, or any or all of its shares owned and held by a stockholder who dies, provided, however, the capital of this corporation cannot be impaired thereby.

To do anything necessary and proper for the accomplishment or furtherance of any of the purposes or objects of this corporation enumerated in these Articles of Incorporation, or any amendment to it, necessary or incidental to the accomplishment or furtherance of the purposes or objects of this corporation.

To have, in furtherance of the corporate purpose, all of the powers conferred upon corporations organized under the Florida General Corporation Act subject to any limitations contained in these articles of incorporation.

ARTICLE V. CAPITAL STOCK

This corporation is authorized to issue one thousand shares of ten dollar (\$10.00) par value common stock.

ARTICLE VI. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the corporation is 7530 103rd St. #1, Jacksonville, Florida 32210 and the name of the initial registered agent of this corporation at that address is Scott Panken. The stockholders shall have the power to establish branch offices, and to move the principal office to any other address in Florida.

ARTICLE VII. INCORPORATORS

The names and addresses of the persons signing these articles are:

Scott Panken
7530 103rd St. #1
Jacksonville, Florida 32210

Linda Manus
7530 103rd St. #1
Jacksonville, Florida 32210

ARTICLE VIII. MANAGEMENT OF CORPORATION BY SHAREHOLDERS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of this corporation shall be managed under the direction of, the shareholders of this corporation.

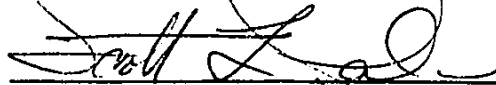
ARTICLE IX. BY-LAWS

The stockholders of this corporation shall have the sole power to adopt, amend or repeal By-laws for the management of this corporation, and the duties of the officers of this corporation shall be prescribed by such By-laws.

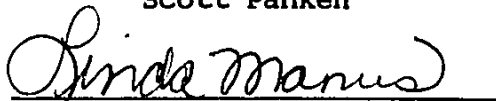
ARTICLE X. AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law.

IN WITNESS WHEREOF the undersigned subscribers have executed these Articles of Incorporation on January 20, 1997.

A handwritten signature in cursive script, appearing to read "Scott Panken", written over a horizontal line.

Scott Panken

A handwritten signature in cursive script, appearing to read "Linda Manus", written over a horizontal line.

Linda Manus

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE NAMING AGENT UPON WHOM PROCESS
MAY BE SERVED

In pursuance of Florida Statutes, the following is submitted in
compliance with said Act:

First that S & L Panken, Inc., desiring to organize under the Laws
of the State of Florida with its principal office, as indicated in
the Articles of Incorporation at the City of Jacksonville, Florida,
has named

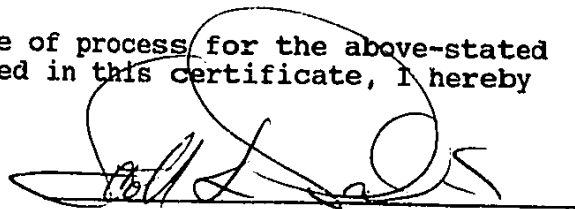
Scott Panken

located at: 7530 103rd St. #1
Jacksonville, Florida 32210

as its agent to accept service of process within this State.

ACKNOWLEDGEMENT:

Having been named to accept service of process for the above-stated
corporation, at the place designated in this certificate, I hereby
accept to act in this capacity.


Scott Panken

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