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GARRETT N. BARKET

ATTORNEY AT LAW

1015 BLACKSTONE BUILDING
233 EAST BAY STREET
JACKSONVILLE, FLORIDA 32202

TELEPHONE (904) 354-7111
FAX (904) 354-7420

April 4, 1997

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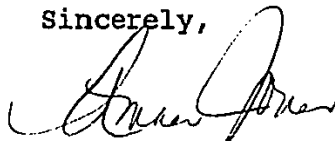
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

Dear Sir/Madame:

Enclosed you will find the Articles of Incorporation for
S & P HOME IMPROVEMENTS, INC., along with the filing fee of \$70.00.

Should further requirements be necessary, please advise.

Sincerely,



Amber K. Jones
Legal Assistant
to Garrett N. Barket

enclosure

FILED
97 APR -7 PM 2:28
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

me 4/8/97

ARTICLES OF INCORPORATION
OF
S & P HOME IMPROVEMENTS, INC.

FILED
97 APR - 7 PM 2: 28
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator of these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I

NAME: The name of this corporation is S & P HOME IMPROVEMENTS, INC.

ARTICLE II

NATURE OF BUSINESS: The general nature of the business to be transacted by this corporation is to engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE III

CAPITAL STOCK: The maximum number of shares of stock this corporation is authorized to have outstanding at any one time is 75 shares of common stock having a nominal or par value of One Hundred Dollars (\$100.00).

ARTICLE IV

TERM OF EXISTENCE: This corporation is to exist perpetually.

ARTICLE V

REGISTERED OFFICE AND AGENT: The principal office and mailing address of the corporation and that of the registered agent are the same and is as follows:

233 East Bay Street, Suite 1015, Jacksonville, Florida 32202
Garrett N. Barket, Esquire

I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.

ARTICLE VI

DIRECTORS: The corporation will have not more than three directors. The number of directors may be diminished from time to time by the by-laws adopted by the stockholders, but shall never be more than five.

ARTICLE VII

INITIAL DIRECTOR: The name and post office address of the initial director of this corporation is:

Sam E. Barket, Jr.
3660 Hilliard Road
Jacksonville, Florida 32217

ARTICLE VIII

INCORPORATOR: The names and post office addresses of the persons signing these Articles of Incorporation as incorporators are:

Paul Hoxter - 1604 Arcadia Drive #202
Jacksonville, Florida 32207

and

Sam E. Barket, Jr. - 3660 Hilliard Road
Jacksonville, Florida 32217


PAUL HOXTER


SAM E. BARKET, JR.

I accept the designation of registered agent.

Garrett N. Barket
233 East Bay Street
Suite 1015
Jacksonville, Florida 32202


REGISTERED AGENT

STATE OF FLORIDA
COUNTY OF DUVAL

I HEREBY CERTIFY that on this day before me, a Notary Public, duly authorized in the State and County above named for taking acknowledgements, personally appeared GARRETT N. BARKET, to me known as the incorporator in and who executed the foregoing Articles of Incorporation.

WITNESS my hand and official seal in the County and State named above this 4 day of April, 1997.


NOTARY PUBLIC, State of Florida
My Commission Expires:



AMBER K. BRADY
COMMISSION # CC 451814
EXPIRES APR 10, 1999
BONDED THRU
ATLANTIC BONDING CO., INC.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

97 APR -7 PM 2:28

FILED