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ACCOUNT NO. : 072100000032

REFERENCE : 340413 . . 81243A

AUTHORIZATION :

COST LIMIT : \$ 70.00

ORDER DATE : April 23, 1997

ORDER TIME : 9:30 AM

ORDER NO. : 340413-005

900002152459--1

CUSTOMER NO: 81243A

CUSTOMER: Dennis A. Ross, Esq
DENNIS A. ROSS, ESQ

Suite 501
230 South Florida Avenue
Lakeland, FL 33801

DOMESTIC FILING

NAME: B & G DEVELOPMENT, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Susana Romagosa

EXAMINER'S INITIALS: _____

FILED
97 APR 23 PM 1:53
FBI - TAMPA
RECEIVED
APR 23 1997

APR 23 1997

ARTICLES OF INCORPORATION
OF
B & G DEVELOPMENT, INC.

FILED
97 APR 23 PM 2:05
TALLAHASSEE, 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:

B & G DEVELOPMENT, INC.

The address of the principal office of this corporation shall be Post Office Box 375, Kathleen, Florida 33849, 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 1,000,000 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 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. OFFICERS

The name 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:

Dennis Morgan Pres.	Post Office Box 375 Kathleen, Florida 33849
Barbara Morgan V.Pres.	Same
Gina Keith V.Pres.	Same
Kurt Keith Sec./Tres.	Same

ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Corporation Service Company
1201 Hays Street
Tallahassee, Florida 32301

IN WITNESS WHEREOF, the undersigned agent of
Corporation Service Company, has hereunto set their hand
and seal of Corporation Service Company on April 23, 1997.

CORPORATION SERVICE COMPANY

By: 

Its Agent, Karen B. Rozar

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware
corporation authorized to transact business in this
State, having a business office identical with the
registered office of the corporation named above, and
having been designated as the Registered Agent in the
above and foregoing Articles, is familiar with and
accepts the obligations of the position of Registered
Agent under Section 607.0505, Florida Statutes.

CORPORATION SERVICE COMPANY

By: 

Its Agent, Karen B. Rozar

FILED
TALLAHASSEE, FLORIDA

97 APR 23 PM 2:05

SKD/smr