

**BROUSE &
McDOWELL**

A LEGAL PROFESSIONAL ASSOCIATION

500 FIRST NATIONAL TOWER
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FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

97 JUN -9 PM 1:17

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June 5, 1997

Department of State
Division of Corporations
Corporate Filings
P.O. Box 6327
Tallahassee, Florida 32314

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-06/09/97--01062--002
*****70.00 *****70.00

Re: **J & G Resources, Inc.**
Articles of Incorporation

Dear Sir or Madam:

Please file the enclosed Articles of Incorporation and Original Appointment of Agent of J & G Resources, Inc. Also enclosed is check in the amount of \$70.00. It is our request that the Articles be filed immediately upon receipt and the enclosed copy of the Articles be time stamped and returned to us in the enclosed envelope.

Should there be a problem in filing the enclosed Articles or if you have any questions, please contact me at 1-800-837-5711.

Thank you for your assistance.

Sincerely,

Carol L. Dacoros

Carol L. Dacoros

185032
Enclosures

RF
6-10-97

**STATE OF FLORIDA
ARTICLES OF INCORPORATION
OF**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

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J & G RESOURCES, INC.

These Articles of Incorporation are executed by the undersigned for the purpose of forming a corporation pursuant to the Florida Business Corporation Act.

ARTICLE I. NAME

The corporate name that satisfies the requirements of section 607.0401 is:

J & G Resources, Inc.

ARTICLE II. PRINCIPAL OFFICE

The street address of the initial principal office is 235 Lely Beach Road, Bonita Springs, Florida 34134.

ARTICLE III. DURATION

The corporation shall commence upon filing of these Articles and shall have perpetual existence thereafter.

ARTICLE IV. PREEMPTIVE RIGHTS

No holder of shares of the corporation shall be entitled, as a matter of right, to exercise any preemptive rights, to subscribe for or purchase shares of any class now or hereafter authorized which are convertible into or exchangeable for shares of the corporation or to which shall be attached or appertain any warrants or rights entitling the holder thereof to subscribe for or purchase shares, except such rights to subscribe or purchase at such price or prices and upon such terms and conditions as the Board of Directors in its discretion from time to time may approve and authorize.

ARTICLE V. PURPOSE

The purpose for which the corporation is organized is the transaction of any and all lawful business for which a corporation may be incorporated under the Florida Business Corporation Act, as the same may from time to time be amended.

ARTICLE VI. CAPITAL STRUCTURE

The aggregate number of shares of capital stock which this corporation shall have authority to issue shall be One Thousand (1,000) shares of common stock, all of the same class, without par value.

ARTICLE VII. INITIAL REGISTERED AGENT & OFFICE

The street address of the initial registered office of the corporation is 235 Lely Beach Road, Bonita Springs, Florida 34134, and the name of its initial registered agent at such address is Jere W. Dutt, Jr.

ARTICLE VIII. DIRECTORS

The business and internal affairs of this corporation shall be managed and regulated by a Board of Directors, which shall be elected by the shareholders and serve as provided in the Bylaws. The number or members of the Board of Directors may either be increased or decreased from time to time by the Bylaws, but shall never be less than one (1). The corporation shall have two (2) directors initially, and the name and addresses of the initial directors are as follows:

<u>DIRECTOR</u>	<u>ADDRESS</u>
Jere W. Dutt, Jr.	235 Lely Beach Road Bonita Springs, Florida 34134
Regina K. Dutt	235 Lely Beach Road Bonita Springs, Florida 34134

ARTICLE IX. INCORPORATORS

The name and address of the person signing these Articles of Incorporation is as follows:

David F. Raynor	500 First National Tower 106 S. Main Street Akron, Ohio 44308-1471
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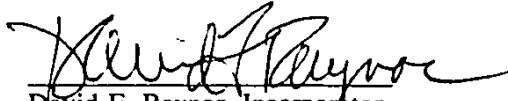
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ARTICLE X. REQUIRED VOTE

Notwithstanding any provision of the Florida Business Corporations Act, now or hereafter in force, requiring for any purpose the vote or consent of the holders of shares entitling them to exercise two-thirds or any other proportion of voting power of the corporation or of any class or classes of shares thereof, such action, unless otherwise expressly required by statute, may be taken by the vote or consent of the holders of shares entitling them to exercise a majority of the voting power of the corporation or of such class or classes.

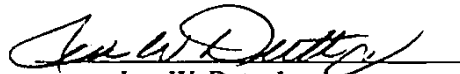
IN WITNESS WHEREOF, the person executing these Articles of Incorporation has caused his hand to be set this 22nd day of May, 1997.


David F. Raynor, Incorporator

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for J & G Resources, Inc., at 235 Levy Beach Road, Bonita Spring, Florida 34134, I hereby accept the appointment and agree to act in this capacity and to comply with the provisions of Section 607.0505 of the Florida Business Corporations Act.

Dated: May 22nd, 1997


Jere W. Dutt, Jr.
Registered Agent