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R. MICHAEL DE LOACH, P.A.

ATTORNEYS AT LAW

BRANDON PALMS PROFESSIONAL CENTER
311 EAST ROBERTSON STREET
BRANDON, FLORIDA 33511

R. MICHAEL DeLOACH

TELEPHONE: (813)654-3411
FACSIMILE: (813)654-6912

Board Certified Civil Trial Lawyer
Certified County and Circuit Mediator
Also admitted in New Mexico

September 12, 1997

Florida Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

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-09/15/97--01085--017
****122.50 ****122.50

Re: Incorporation of JEM, Inc.

Dear Sir or Madam:

Enclosed please find the original and one copy of the Articles of Incorporation of JEM, Inc. together with this law firm's check number 2620 in a total amount of \$122.50 representing applicable fees for incorporation and certification of a copy of the Articles of Incorporation.

Please proceed with the incorporation and have the Articles files as provided for by law. If you have any questions or comments, please do not hesitate to contact the undersigned directly.

Sincerely,


R. Michael DeLoach

RMD/hld
Enclosure

W97-21417

AL SEP 24 1997

FILED
97 SEP 24 PM 2:54
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

September 17, 1997

R. MICHAEL DE LOACH, P.A.
311 EAST ROBERTSON STREET
BRANDON, FL 33511

SUBJECT: JEM, INC.
Ref. Number: W97000021417

We have received your document for JEM, INC. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of a name is not acceptable. Please select a new name and make the correction in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6928.

Agnes Lunt
Corporate Specialist

Letter Number: 497A00046168

R. MICHAEL DE LOACH, P.A.

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BRANDON, FLORIDA 33511**

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**TELEPHONE: (813)654-3411
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Also admitted in New Mexico

September 22, 1997

**Florida Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399
Attn: Agnes Lunt**

Re: Incorporation of MANGCO, INC.

Dear Ms. Lunt:

Enclosed please find the original and one copy for certification and return of the Articles of Incorporation of MANGCO, INC. Also enclosed please find a copy of your letter to me of September 17, 1997, pursuant to your request.

Please proceed with the incorporation and have the Articles filed as provided for by law. If you have any questions or comments, please do not hesitate to contact the undersigned directly.

Sincerely,



R. Michael DeLoach

**RMD/hld
Enclosure**

ARTICLES OF INCORPORATION
OF
MANGCO, INC.

FILED
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SECRETARY OF STATE
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:

MANGCO, INC.

The address of the principal office of this corporation shall be 311 East Robertson Street, Brandon, Florida 33511, 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 100 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 311 East Robertson Street, Brandon, Florida 33511, and the name of the initial registered agent of the corporation at that address is R. Michael DeLoach, Esquire.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have one Director, initially. The name and address of the initial members of the Board of Directors are:

Robert D. Mangrum	2455 Thornhill Road
Pres./Sec./Treas.	Auburndale, Florida 33823

ARTICLE VII. 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:

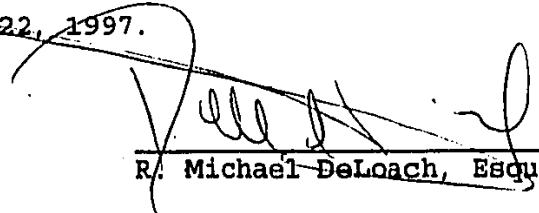
Robert D. Mangrum	2455 Thornhill Road
Pres./Sec./Treas.	Auburndale, Florida 33823

ARTICLE VIII. INCORPORATOR

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

R. Michael DeLoach, Esquire
311 East Robertson Street
Brandon, Florida 33511

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal on September 22, 1997.

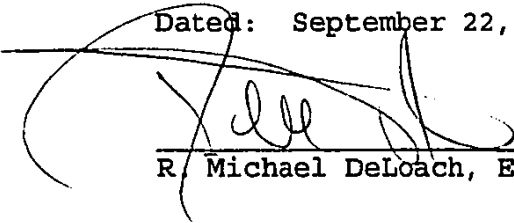


R. Michael DeLoach, Esquire

ASSIGNMENT BY THE SOLE INCORPORATOR
OF THE ARTICLES OF INCORPORATION OF
MANGCO, INC.

As sole incorporator, for value received hereby assigns any
and all rights he may have as such incorporator to the following:
Robert D. Mangrum

Dated: September 22, 1997



R. Michael DeLoach, Esquire

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

R. Michael DeLoach, Esquire, 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 of MANGCO, Inc. under Section 607.0505, Florida Statutes.



R. Michael DeLoach, Esquire

Date

9/22/97