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FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

97 SEP 26 PM 12:56

Address A ACCOUNTING GROUP INC
2407 EAST MALL DR
FT. MYERS, FL 33901

Phone 941-939-3635

Secretary of State
Division of Corporations
Capitol Building
Tallahassee, FL 32301

Wayne Davis GAVE
AUTHORIZATION BY PHONE TO
CORRECT Corp. Name
DATE 9/26/91
DOC. EXAM. CF

000022458906--2
09/18/97-01072-021
****122.50 ****122.50

Gentlemen,

Enclosed are:

1. Two (2) copies of the Articles of Incorporation of

J W. INC.
name of corporation

2. Appointment of a Registered Agent of Filing Purposes.
3. A check for \$122.50 to cover the charter tax, filing fees, registered agent fee and the cost of a certified copy of the Articles.

Please send me a certified copy.

2544-

W97-211619

Very sincerely,

R. G. F.
name

9/26/91



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FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

September 19, 1997

A ACCOUNTING GROUP INC
2407 EAST MALL DRIVE
FORT MYERS, FL 33901

SUBJECT: J. & W. INC.
Ref. Number: W97000021619

We have received your document for J. & W. INC.. However, the document has not been filed and is being returned for the following:

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) 487-6973.

Claretha Golden
Document Specialist

Letter Number: 397A00046601

Articles of Incorporation

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97 SEP 25 PM/2:57

of

WAYJO INC.

WE, THE UNDERSIGNED, natural persons of legal age, acting as incorporators under the laws of the state of Florida, adopt the following articles of incorporation for such corporation:

FIRST: The name of the corporation is WAYJO INC.

SECOND: The period of its duration is; PERPETUAL.

THIRD: The purpose(s) for which the corporation is organization are SALES and ANY OTHER LAWFUL BUSINESS ACTIVITY FOR WHICH CORPORATIONS MAY BE INCORPORATED UNDER CHAPTER 607 OF THE FLORIDA STATUTES.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is 200 SHARES OF COMMON STOCK HAVE \$1.00 PAR VALUE EACH.

FIFTH: The corporation will not commence business until at least \$100.00 has been received by it as consideration for the issuance of shares.

SIXTH: Cumulative voting for shares of stock is not authorized.

SEVENTH: Provisions limiting or denying to shareholders the preemptive right to acquire additional or treasury shares of the corporation are: NONE.

EIGHT: Provisions for the regulation of the internal affairs of the corporation are: TO BE GOVERNED BY THE BYLAWS WHICH SHALL BE ADOPTED BY A MAJORITY OF DIRECTORS.

NINTH: The address of the initial registered office of the corporation is: 4150 HANCOCK BRIDGE PKY. H5 N. FT. MYERS and the name of its initial registered agent at such address is JOANN WALILKO.

TENTH: Address of the principal place of business is: 4150 HANCOCK BRIDGE PKY H5 N. FT. MYERS FL 33903

ELEVENTH: The number of directors constituting the initial board of directors of the corporation is ONE and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and shall qualify are:

Name

Address

JOANN WALIKO

4150 HANCOCK BRIDGE PKY
#9 N. FT. MYERS, FL

The name and address of each incorporator is:

JOANN WALIKO
WAYNE DAVIS

4150 HANCOCK BRIDGE PKY
#9 N. FT. MYERS FL 33903

IN WITNESS WHEREOF, the incorporator(s) have hereunto set their
hands this 16th day of SEPT 1997.

Signatures of All Incorporators

Joann Waliko
Wayne Davis

ORIGINAL APPOINTMENT
OF REGISTERED AGENT

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The undersigned, being at least a majority of the incorporators
of WAYJO INC.,
hereby appoints JOANN HALIKO
to be statutory agent upon whom any process, notice or demand
required or permitted by statute to be served upon the corporation
may be served.

The complete address of the agent is: 4150 HANCOCK BRIDGE PLAZA
N. FT. MYERS, LEE County,
(CITY OR VILLAGE)
Florida, 33903.
(ZIP CODE)

Date: 9-16-97

Joann Haliko
(INCORPORATOR)

Wayne O'Dowd
(INCORPORATOR)

Having been named as registered agent and to accept service of process for the above
stated corporation at the place designated in this certificate, I hereby accept the appointment
as registered agent and agree to act in this capacity. I further agree to comply with the
provisions of all statutes relating to the proper and complete performance of my duties, and
I am familiar with and accept the obligations of my position as registered agent.

SIGNATURE

Joann Haliko

DATE 9-16-97