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September 9, 1998

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

300002637333--9
-09/11/98--01068--003
***131.50 ***131.50

Re: EMERALD COAST TREE SERVICE, INC.

Gentlemen:

Enclosed, please find Articles of Incorporation for the above corporation, and Certificate of Designation Registered Agent/Registered Office for filing. Also enclosed is a check in the amount of \$131.50 for filing.

Sincerely,

Thomas L. Neilson
Thomas L. Neilson

TLN/gmp

Enclosure(s) as stated

FILED
98 SEP 11 AM 9:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

DMC
9/16/98

ARTICLES OF INCORPORATION

OF

EMERALD COAST TREE SERVICE, INC.

FILED
98 SEP 11 AM 9:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporators, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt the following Articles of Incorporation.

ARTICLE I. NAME

The name of the corporation shall be:

EMERALD COAST TREE SERVICE, INC.

ARTICLE II. PRINCIPAL OFFICE

The principal place of business of this corporation shall be:

2815 East 15th Street
Panama City, Florida 32405

The mailing address of this corporation shall be:

2815 East 15th Street
Panama City, Florida 32405

ARTICLE III. CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

ONE HUNDRED SHARES

ARTICLE IV. INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

MICHAEL D. KOPPEL
2815 East 15th Street
Panama City, Florida 32405

ARTICLE V. INCORPORATORS

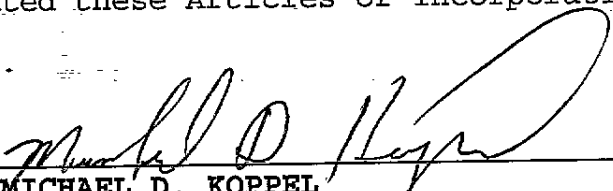
The names and street addresses of the incorporators to these Articles of Incorporation are:

President: MICHAEL D. KOPPEL
2815 East 15th Street
Panama City, Florida 32405

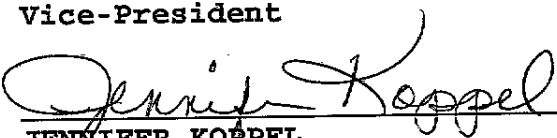
Vice-President: JASON MOULDER
2815 East 15th Street
Panama City, Florida 32405

Treasurer, Secretary: JENNIFER KOPPEL
2815 East 15th Street
Panama City, Florida 32405

The undersigned have executed these Articles of Incorporation
this 3rd day of August, 1998.


MICHAEL D. KOPPEL
President


JASON MOULDER
Vice-President


JENNIFER KOPPEL
Treasurer, Secretary

FILED

98 SEP 11 AM 9:30

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

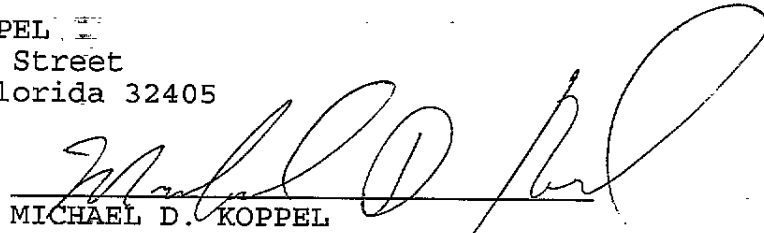
Pursuant to the provisions of Section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida:

1. The name of the corporation is

EMERALD COAST TREE SERVICE, INC.

2. The name and address of the Registered Agent and office is:

MICHAEL D. KOPPEL
2815 East 15th Street
Panama City, Florida 32405


MICHAEL D. KOPPEL
President

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.


MICHAEL D. KOPPEL
DATED: 8/31/98