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VERNON W. DUNCAN

CERTIFIED PUBLIC ACCOUNTANT

7432 ARBLE DRIVE
JACKSONVILLE, FLORIDA 32211
PHONE 904/743-0729

December 3, 1998

Office of the Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 DEC -7 PM 6:13

Re: Abel Painting & Repair, Inc.

Dear Sir:

Enclosed please find the original and one copy of the Articles of Incorporation, which includes the designation of registered agent, together with a check in the amount of \$70.00 for filing same. My client has indicated they would prefer this incorporation to be effective 12/1/98.

Thank you for your usual prompt attention to these matters.

Please return the letter of acknowledgement to:

Forest W. Lowery
536 E. 61st St.
Jacksonville, FL 32208

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*****70.00 *****70.00

Sincerely,



Vernon W. Duncan, CPA

12-8
WS

ARTICLES OF INCORPORATION

OF

ABEL PAINTING & REPAIR, INC.

The undersigned, acting as the incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation for such corporation:

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ARTICLE I

NAME: The name of the corporation is: Abel Painting & Repair, Inc.

ARTICLE II

REGISTERED OFFICE AND REGISTERED AGENT: The street address of the initial registered office is: 536 E. 61st St., Jacksonville, FL 32208 which is the same address as the principal office and the name of the initial registered agent is: Forest W. Lowery who is familiar with and accepts the duties and responsibilities as registered agent for said corporation.

Forest W. Lowery
(Registered agent signature)

ARTICLE III

DURATION: The corporation shall have perpetual existence.

ARTICLE IV

PURPOSE: The purpose of this corporation is to engage in any lawful act or activity for which corporations may be now or hereafter organized under the laws of the State of Florida.

ARTICLE V

CAPITAL STOCK: The corporation is authorized to issue only one class of stock. The total number of shares authorized shall be 1,000 and the par value of each share is \$1.00.

ARTICLE VI

BOARD OF DIRECTORS: The initial board of director(s) shall consist of 1 member.
The name and mailing address of the person who is to serve as director is:

Name: Forest W. Lowery

Address: 536 E. 61st St., Jacksonville, FL 32208

ARTICLE VII

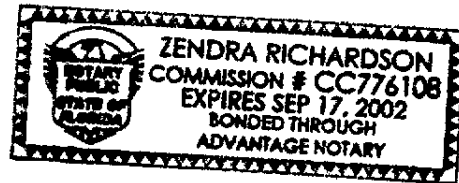
INCORPORATOR: The name and address of the incorporator is:

Name: Forest W. Lowery

Address: 536 E. 61st St., Jacksonville, FL 32208

The undersigned being the sole incorporator named above signs and acknowledges these
Articles of Incorporation at Jacksonville, Florida on the THURSDAY day of
3, 1998.

Forest W. Lowery
Incorporator (Signature)



STATE OF FLORIDA
COUNTY OF Duval

Before me, the undersigned authority, personally appeared

Who is well known to be the person described in and who subscribed the above Articles
of Incorporation, and he did freely and voluntarily acknowledge before me according to
the law that he made and subscribed the same for the uses and purposes therein
mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and my official seal, at
NationsBank in said County and State this 3 day of
December, 1998.

(Duval)

Zendra Richardson
Notary Public
STATE OF FLORIDA

My commission expires: 9/17/2002