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ACCOUNT NO. : 072100000032

REFERENCE : 064356 9440A

AUTHORIZATION : Patricia Pizant

COST LIMIT : \$ 78.75

ORDER DATE : December 14, 1998

ORDER TIME : 2:44 PM

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ORDER NO. : 064356-005

CUSTOMER NO: 9440A

CUSTOMER: William A. Pfeuffer, Esq
BURZYNSKI & PFEUFFER
BURZYNSKI & PFEUFFER
1124 Goodlette Road

Naples, FL 33940

DOMESTIC FILING

NAME: J & D DEVELOPMENT OF NAPLES,
INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Robert Maxwell

EXAMINER'S INITIALS:

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12/15/98

DIVISION OF CORPORATION

98 DEC 14 PM 3:33

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98 DEC 14 AM 9:46

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98 DEC 14 AM 9:46

ARTICLES OF INCORPORATION
OF
J & D DEVELOPMENT OF NAPLES, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

J & D DEVELOPMENT OF NAPLES, INC.

The principal place of business and mailing address of this corporation shall be:

7074 Barrington Circle, #201
Naples, Florida 34108

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 7500 shares of common stock at \$1.00 par value.

ARTICLE IV. REGISTERED AGENT.

Initial registered office of the corporation shall be:

1124 Goodlette Road
Naples, FL 34102

and the name of the initial registered agent shall be:

WILLIAM A. PFEUFFER

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. "PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class, or series of that which he already holds, shall have the right to purchase his pro rata share, as nearly as may be done without issuance of fractional shares, at the price at which it is offered to others.

ARTICLE VII. SPECIAL PROVISION

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

ARTICLE VIII. ELECTION OF SUBCHAPTER S

This corporation may elect subchapter S for taxation purposes upon consent of the shareholders.

ARTICLE IX. DIRECTORS

This corporation shall have two (2) officers and directors initially. The names and street addresses of the initial Board of Directors, who shall hold office for the first year of the corporation, or until successors are elected or appointed, are:

David Robbins -
7074 Barrington Circle, #201
Naples, Florida 34108

Joseph Colosimo
60 Logan Blvd. S.
Naples, Florida 34119

ARTICLE X. INCORPORATOR

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

David Robbins
7074 Barrington Circle, #201
Naples, Florida 34108

IN WITNESS WHEREOF, the undersigned has hereto set forth his hand and seal on this 11th day of December, 1998.

David Robbins
David Robbins
Incorporator

STATE OF FLORIDA
COUNTY OF COLLIER

Before me personally appeared DAVID ROBBINS, who upon being duly sworn states that he is the incorporator for J & D DEVELOPMENT OF NAPLES, INC.

SWORN TO AND SUBSCRIBED before me this 11th day of December 1998.



(seal)

Karen Ashe
Print Name: Karen Ashe
Notary Public - State of Florida
My Commission Expires:

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THE ARTICLES OF INCORPORATION, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.0501, FLORIDA STATUTES.

William A. Pfeuffer
WILLIAM A. PFEUFFER

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