

P99000039841

Jax Tax, Inc.

14902 Oldgate Pl

Tampa, Florida 33624-2026

Phone: 813-985-0460

3/17/99

DEAR SECRETARY OF STATE;

ENCLOSED ARE ARTICLES of Incorporation
for ~~S&D INVESTMENTS, INC.~~ S&D Properties, Inc.

ALSO ENCLOSED IS CHECK # 116
for \$ 70.00.

400002825104--5

-03/31/99--01045--005

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

PLEASE MAIL BACK DIRECTLY TO

SHERY A. ZIPS

916 E. BROAD ST

TAMPA, FL 33604

THANK

myself only

MARKS. ORLOFF

FILED
99 MAR 31 PM 2:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T.N. Orloff GAVE
AUTHORIZATION BY PHONE TO
CORRECT replace correct 1st page
correct corp. name on RA Page
DATE 4/2/99 4/30/99
DOC. EXAM BB

B. BROOK MAY 3 1999

09900008044

Jax Tax, Inc.

14902 Oldgate Pl

Tampa, Florida 33624-2026

Phone: 813-985-0460

Fax # 7850 - 487-6804

TO: BARBARA

RE: S2D Properties, Inc.

BARBARA,

Here is enclosed First page as
per your Request.

Thank you



Mark S. Orloff

,OP

ARTICLES OF INCORPORATION

OF

S & D PROPERTIES, INC.

FILED
99 MAR 31 PM 2:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporators to these Articles of Incorporation, being natural persons competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE 1

The name of this corporation is: S & D PROPERTIES, INC.

ARTICLE II

The general nature of the business to be transacted by this corporation is:

To engage in any activity of business permitted under the laws of the United States and of this State.

To the same extent as natural persons might or could do, to purchase or otherwise acquire, and to hold, own, maintain, work, develop, sell, lease, exchange, hire, convey, mortgage, or otherwise to dispose of and deal in, lands and leaseholds, and interest, estate, and rights in real property and any personal or mixed property, and any franchises, rights, licenses or privileges necessary, convenient or appropriate for any of the purposes herein expressed.

To manufacture, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign, transfer, or otherwise to dispose

of, and to invest in, deal in and with, goods, wares, merchandise, real and personal property, and services of every class, kind and description, now or hereafter permitted by law.

To conduct business in, have one or more offices in and to buy, hold, mortgage, sell, convey, lease, or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and licenses, in the State of Florida, and in all other states and countries.

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidence of indebtedness, and to execute such mortgages, transfers of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida, or any other state or government, and while owner of such stock to exercise all rights, powers and privileges of ownership, including the right to vote such stock.

To exercise all the powers now granted to this type of corporation under Florida Law, and all powers subsequently authorized or granted by law to private corporations.

The foregoing clauses shall be construed both as objects and powers, and it is hereby expressly provided that the foregoing

enumeration of specific powers shall not be held to limit or restrict in any manner the powers of this corporation.

ARTICLE III

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 7,500 shares of common stock having a par value of \$1.00 per share. The Board of Directors is authorized to issue "Section 1244 Stock" as defined by Section 1244 of the Internal Revenue Code.

ARTICLE IV

This corporation is to exist perpetually.

ARTICLE V

The initial address of the principal office of this corporation in the State of Florida is:

8605 SUSSELL ROAD
WESLEY CHAPEL, FL 33544

The Board of Directors may from time to time move the principal office to any other address in Florida.

ARTICLE VI

This corporation shall have TWO directors initially. The number of Directors may be increased or diminished from time to time, by by-laws adopted by the stockholders, but shall never be less than one.

ARTICLE VII

The name and post office address of the members of the first Board of Directors is:

SHERRY A. ZIPS	PRES.	DOREEN B. DUTRO	V.P.
916 E. BROAD ST		8605 SUSSELL ROAD	
TAMPA, FL 33604		TAMPA, FL 33544	

ARTICLE VIII

The name and address of the person signing these Articles of Incorporation as incorporator is:

SHERRY A. ZIPS
916 E. BROAD ST
TAMPA, FL 33604

ARTICLE IX

The corporation shall indemnify any and all persons who may serve or who have served at any time as directors or officers, or who at the request of the Board of Directors of the corporation may serve or at any time have served as directors or officers of another corporation in which the corporation at such time owned or may own shares of stock or of which it was or may be a creditor, and their respective heirs, administrators, successors, and assigns, against any and all expenses, including amounts paid upon judgments, fines, counsel fees, and amounts paid in settlement (before or after suit is commenced), actually and necessarily incurred by such persons in connection with the defense or settlement of any claim, action, suit, or proceeding in which they, or any of them, are made parties, or a party, or which may be asserted against them or any of them, by reason of

being or having been directors or officers or a director or officer of the corporation, or of such other corporation, except in relation to matters as to which any such director or officer or former director or officer or person shall be adjudged in any action, suit, or proceeding to be liable for his own negligence or misconduct in the performance of his duty. Such indemnification shall be in addition to any other rights to which those indemnified may be entitled under any law, by-laws, agreement vote of stockholders, or otherwise.

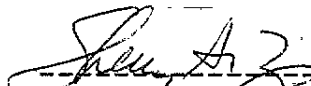
ARTICLE X

The street address of the initial registered office of this corporation is: 916 E. BROAD ST.
TAMPA, FL 33604

The name of the initial registered agent of this corporation at that address is: SHERRY A. ZIPS

ARTICLE XI

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the holder or holders of a majority of the stock entitled to vote thereon.



SHERRY A. ZIPS

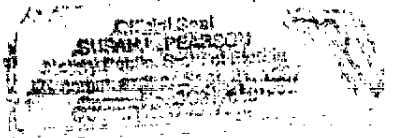
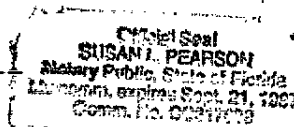
STATE OF FLORIDA)

COUNTY OF _____)

I HEREBY CERTIFY that on this day, before me, a Notary Public duly authorized in the State and County named above to take acknowledgements, personally appeared SHERRY A. ZIPS to me well known to be the person described as the incorporator in and who executed the foregoing Articles of Incorporation, and SHE acknowledged before me that she subscribed to those Articles of Incorporation.

WITNESS my hand and official seal in the County and State named above this 26th day of March, 1999, A.D.

Susan L. Pearson
Notary Public



ACCEPTANCE OF DESIGNATION AS RESIDENT
AGENT

I, SHERRY A. ZIPS hereby accepts the designation as Resident
Agent of : S & D PROPERTIES, INC.

DATED: March 26, 1999

Sherry A. Zips
SHERRY A. ZIPS

FILED
99 MAR 31 PM 2:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA