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TRANSMITTAL LETTER

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

300002952483--9
-08/06/99-01049-004
*****87.50 *****87.50

SUBJECT: Best Florida Sod, Inc.
(Proposed corporate name - must include suffix)

Enclosed is an original and one(1) copy of the articles of incorporation and a check for :

<input type="checkbox"/> \$70.00 Filing Fee	<input type="checkbox"/> \$78.75 Filing Fee & Certificate of Status	<input type="checkbox"/> \$78.75 Filing Fee & Certified Copy	<input checked="" type="checkbox"/> \$87.50 Filing Fee, Certified Copy & Certificate of Status
ADDITIONAL COPY REQUIRED			

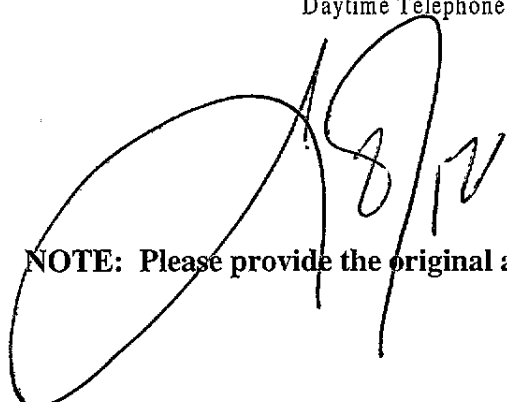
FROM: Howard Lidsky
Name (Printed or typed)

824 East University Ave.
Address

Gainesville, Fl 32601
City, State & Zip

(352)378-0556
Daytime Telephone number

FILED
99 AUG -6 AM 8:57
SECRETARY OF STATE
TALLAHASSEE FLORIDA



NOTE: Please provide the original and one copy of the articles.

ARTICLES OF INCORPORATION

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

ARTICLE I NAME

The name of the corporation shall be:

Best Florida Sod, Inc.

ARTICLE II PRINCIPAL OFFICE

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

824 East University Ave.
Gainesville, Fl 32601

ARTICLE III SHARES

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

100,000

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

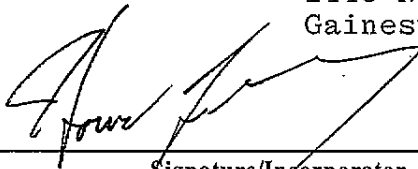
The name and Florida street address of the initial registered agent are:

Howard Lidsky
824 East University Ave.
Gainesville, Fl 32601

ARTICLE V INCORPORATOR

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

Howard Lidsky
2446 N.W. 37th Terrace
Gainesville, Fl 32601



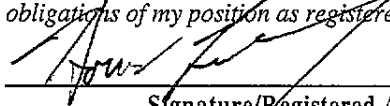
Signature/Incorporator

8/4/99

Date

(An additional article must be added if an effective date is requested.)

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/Registered Agent

8/4/99

Date

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