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GIBSON AND SPIVEY, P. C.

ATTORNEYS AT LAW

117 ALBANY AVENUE

P. O. DRAWER 1589

WAYCROSS, GEORGIA 31502-1589

LAMAR GIBSON
DOUGLAS L. GIBSON
ANDREW C. SPIVEY
J. EDMUND PEDRICK

TELEPHONE
912-283-3858
FAX
912-283-3806

August 10, 1999

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

Gentlemen:

There are enclosed herewith original and two copies of Articles of Incorporation of J. L. & Company, Inc., together with our check in the amount of \$70.00.

Please process and return one certified copy to this office.

Very truly yours,

GIBSON & SPIVEY, P.C.

Lamar Gibson
Lamar Gibson

LG:hs

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Lamar
INFORMATION BY PHONE TO
CONTACT *Shane*
8/18/99
[Signature]

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

66/8/99
[Signature]

ARTICLES OF INCORPORATION

OF

J. L. & COMPANY, INC.

I.

The name of this corporation shall be:

J. L. & COMPANY, INC.

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TALLAHASSEE, FLORIDA

II.

This Corporation is organized pursuant to the provisions of the Florida Business Corporation Act.

III.

The corporation shall have authority to issue ten thousand (10,000) shares of common stock at the par value of Ten (\$10.00) Dollars per share.

IV.

The initial registered office of such corporation shall be located at 796 Arthur Moore Drive, Green Cove Springs, Florida 32043. The initial registered agent of the corporation shall be JOHN L. WEBB.

V.

The name and address of the incorporator is:

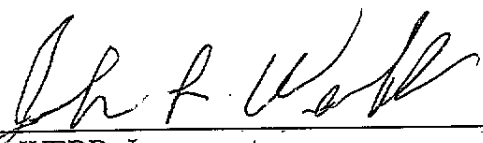
JOHN L. WEBB, 796 Arthur Moore Drive, Green Cove Springs,
Florida 32043.

VI.

The address and mailing address of the initial principal office of the corporation shall be:

J. L. & COMPANY, INC., 796 Arthur Moore Drive, Green Cove Springs,
Florida 32043

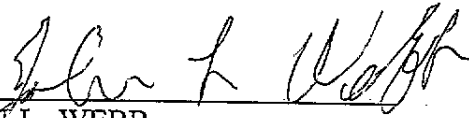
IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation,
this 9 day of June, 1999.



JOHN L. WEBB, Incorporator

The undersigned JOHN L. WEBB hereby accepts appointment as registered agent of J. L.
& COMPANY, INC. and agrees to serve as such.

This 6 day of June, 1999.



JOHN L. WEBB

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TALLAHASSEE, FLORIDA