

This Instrument Prepared by
and return to:

Trails Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

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**DISCLOSURE OF PUBLIC FINANCING AND MAINTENANCE
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY
THE TRAILS COMMUNITY DEVELOPMENT DISTRICT**

**Board of Supervisors¹
Trails Community Development District**

Robert S. Porter
Chairman

John Cunningham
Assistant Secretary

Jan J. Doan
Vice Chairman

William Scott
Assistant Secretary

Mark C. Dearing
Assistant Secretary

Rizzetta & Company, Inc.
District Manager
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

District records are on file at the offices of Rizzetta & Company, Inc. and at the Local Records Office at 9456 Philips Highway, Suite 1, Jacksonville, Florida 32256 and are available for public inspection upon request during normal business hours.

¹ This list reflects the composition of the Board of Supervisors as of June 1, 2008. For a current list of Board Members, please contact the District Manager.

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TRAILS COMMUNITY DEVELOPMENT DISTRICT

Introduction

The following information is provided to give you a description of the Trails Community Development District's ("District") services and facilities and the assessments that are expected to be levied or have been levied within the District to pay for certain community infrastructure, and the manner in which the District is operated. The District is a unit of special-purpose local government created pursuant to and existing under the provisions of Chapter 190, Florida Statutes. Unlike city and county governments, the District has only certain limited powers and responsibilities. These powers and responsibilities include, for example, construction and/or acquisition of the local, collector and arterial roadways, storm drainage collection system, stormwater management system, water distribution system, sanitary sewer collection and transmission system, recreational facilities and their maintenance.

Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. The law specifically provides that this information shall be made available to all persons currently residing within the District and to all prospective District residents. The following information describing the Trails Community Development District and the assessments, fees and charges that have been levied within the District to pay for certain community infrastructure is provided to fulfill this statutory requirement.

The District is here to serve the needs of the community and we encourage your participation in District activities.

What is the District and how is it governed?

The District is an independent unit of special-purpose government, created pursuant to and existing under the provisions of Chapter 190, Florida Statutes, as amended, by Ordinance No. 2006-861-E enacted by the Council of the City of Jacksonville, Florida on September 12, 2006, and effective on September 15, 2006. The District encompasses approximately 342 acres of land located entirely within the jurisdictional boundaries of Duval County, Florida. The legal description of the lands encompassed within the District is attached hereto as Exhibit "A." As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

The District is governed by a five-member Board of Supervisors, the members of which must be residents of the State and citizens of the United States. Within ninety (90) days of appointment of the initial board, members were elected on an at-large basis by the owners of property within the District, each landowner being entitled to one vote for each acre of land with fractions thereof rounded upward to the nearest whole number. Elections are then held every

two years in November. Commencing six years after the initial appointment of Supervisors and when the District attains a minimum of two hundred and fifty (250) qualified electors, Supervisors whose terms are expiring will begin to be elected by qualified electors of the District. A "qualified elector" in this instance is any person at least eighteen (18) years of age who is a citizen of the United States, a legal resident of Florida and of the District, and who is also registered with the Supervisor of Elections to vote in Duval County. Notwithstanding the foregoing, if at any time the Board proposes to exercise its ad valorem taxing power, it shall, prior to the exercise of such power, call an election at which all members of the Board shall be elected by qualified electors of the District.

Board meetings are noticed in the local newspaper and conducted in a public forum in which public participation is permitted. Consistent with Florida's public records laws, the records of the District are available for public inspection during normal business hours. Elected members of the Board are similarly bound by the State's open meetings law and are generally subject to the same disclosure requirements as other elected officials under the State's ethics laws.

**What infrastructure improvements does the District provide and maintain
and how are the improvements paid for?**

The public infrastructure necessary to support the District's development program includes, but is not limited to: roadways, utility facilities, stormwater management, recreational facilities and other related public infrastructure. Each of these infrastructure improvements is more fully detailed below. To plan the infrastructure improvements necessary for the District, the District adopted an Engineer's Report dated January 4, 2007 (the "Engineer's Report"), which detail all of the improvements included in the District's Improvement Plan. Copies of the Engineer's Reports are available for review in the District's public records.

These public infrastructure improvements will be funded in part by the District's sale of bonds. On December 15, 2006, the Circuit Court of the Fourth Judicial Circuit of the State of Florida, in and for Duval County, Florida, entered a Final Judgment validating the District's ability to issue an aggregate principal amount not to exceed \$36,000,000 in Special Assessment Bonds for infrastructure needs of the District.

On September 29, 2006, the District issued \$7,660,000 Trails Community Development District (City of Jacksonville, Florida) Bond Anticipation Notes ("Series 2006 Notes") for the purpose of: 1) financing a portion of the costs of the Project (the "2006 Notes Project") and 2) paying certain costs of issuance of the Series 2006 Notes.

On January 24, 2007, the District issued a series of bonds for purposes of 1) retiring the Series 2006 Notes; 2) partially financing the construction and acquisition costs of infrastructure improvements; and 3) paying the cost of the issuance of the Series 2007 Bonds. On that date, the District issued its Trails Community Development District, Special Assessment Bonds, Series 2007, in the amount of \$10,935,000 (the "Series 2007 Bonds"). Proceeds of the Series 2007 Bonds will be used to finance a portion of the cost of the acquisition, construction, installation and equipping of the infrastructure and improvements.

Local, Collector and Arterial Roadways

The District will finance the construction of the proposed roads. The total area of proposed roadway rights-of-way will comprise approximately 41.4 acres.

Local and collector roadways will be paved to a width of 20 to 24 feet, with concrete curb and gutter on each side. The arterial roadways will also be paved to a width of 56 feet, except in the vicinity of intersections, where the incorporation of center-left turn lanes will result in a total pavement width of 68 feet. All roads leading to and within the single family sectors will be urban section type in accordance with City of Jacksonville Land Development requirements.

The typical pavement section for arterial roadways will consist of 12 inches of stabilized subgrade, 8 inches of limerock base, and 2 inches of asphalt pavement. All other roadways and driving lanes will be constructed with 12 inches of stabilized subgrade, 6 inches of limerock base and a minimum of 1-1/4 inches of asphalt pavement.

All roads will be dedicated to the City of Jacksonville for maintenance, and will be accessible to the general public. The dedicated rights-of-way will contain the storm drainage collection system, water distribution system, sewage collection and transmission system.

Storm Drainage Collection System

The storm drainage collection system will consist of increments of 15-inch through 48-inch reinforced concrete pipe, box culverts at wetland and creek crossings, and precast curb inlets, manholes, catch basins and mitered end sections. In those areas throughout the District where the groundwater is within two feet of the proposed pavement finished grade, underdrain will be installed parallel to the pavement edge.

Stormwater Management System

Each of the proposed land use areas will contain its own stormwater management system, consisting of detention ponds. The ponds will contain normal water levels equal to the existing groundwater elevation, with enough freeboard above the normal water level to contain the 25-year, 24-hour design storm events in accordance with St. Johns River and City of Jacksonville requirements. The ponds will be excavated in strategic areas to accommodate site runoff in the fully-developed condition, and will be allowed to outfall into adjacent wetlands. All of the stormwater will be routed to the ponds by the storm drainage collection system through common areas or easements between the lots.

The costs of the ponds (stormwater management system) construction, was computed using an average of 12 feet of excavation below the normal water line, with 4:1 grassed side slopes. The total area of ponds in the single-family residential and recreation areas will be approximately 33.5 acres.

Water Distribution System

The onsite water distribution system will consist of PVC pipe in diameters ranging from 2-inch to 1-inch, with gate valves in sizes to suit their respective pipe diameters, fire hydrants, flushing hydrants, ductile iron elbows and fittings, water service pipes, meters and backflow preventers.

A 20-inch water main will be constructed offsite in the Normandy Boulevard right-of-way to the intersection with New World Avenue, approximately 5 miles east of the proposed entrance road. This 20-inch water main will then connect to an existing JEA water main at the New World Avenue and Normandy Boulevard intersection. This offsite improvement will be funded by the Developer and is not included as part of the Project.

When completed, the entire water distribution system will be dedicated to JEA and all components will be designed and constructed in accordance with JEA Standards and Specifications.

Sanitary Sewer Collection and Transmission System

A total of 2 sewage pumping stations will be required to serve the single-family lots and recreation center. The pumping stations will discharge through 6 and 8-inch PVC force mains manifolded together into a single 10-inch force main. This main will be constructed in the main entrance road to Normandy Boulevard, at which point it will connect to the proposed offsite 16-inch force main.

The offsite force main will be constructed in the Normandy Boulevard right-of-way to the intersection of New World Avenue, approximately 5 miles east of the proposed entrance road. This 16-inch force main will then connect to an existing JEA force main at the New World Avenue and Normandy Boulevard intersection. This offsite improvement will be funded by the Developer and is not included as part of the Project.

The remainder of the sewage collection system will consist of 8-inch PVC sanitary sewer pipe, pre-cast concrete manholes and individual sewer connection pipes to each of the single-family homes.

When completed, the entire sewage collection and transmission system will be dedicated to JEA, and all components will be designed and constructed in accordance with JEA Standards and Specifications.

Recreational Facilities

A Recreational Facility is planned for the District and is planned for a club house with an outdoor swimming pool, playscape and swing set, multipurpose field and a parking lot. This facility will be located on two separate parcels connected by a pedestrian walkway. The total acreage for both parcels is approximately 4.8 acres. The location of the facility will be at the

main entrance to the Development at the intersection of Winding Mare Boulevard and Normandy Boulevard.

Assessments, Fees and Charges

The costs of acquisition or construction of a portion of these infrastructure improvements have been financed by the District through the sale of its Special Assessment Bonds, Series 2007, in the amount of \$10,935,000 (the "Series 2007 Bonds"). The annual debt service payments, including interest due thereon, for the Bonds are payable solely from and secured by the levy of non-ad valorem or special assessments against lands within the District which benefit from the construction, acquisition, establishment and operation of the District's improvements. Provided below are the current maximum annual assessment levels for the Bonds. Interested persons are encouraged to contact the District Manager for information regarding special assessments on a particular lot or parcel of lands. A copy of the District's assessment methodology and assessment roll are available for review in the District's public records.

The current maximum annual debt assessment for the Series 2007 Bonds for a platted lot is \$1,200. This maximum annual assessment level amount has been grossed up to include early payment discounts and collection costs as authorized by law. Additionally, this amount excludes any operations and maintenance assessments which are determined and calculated annually by the District's Board of Supervisors and are levied against all benefitted lands in the District. These assessments will be in addition to debt assessments and will also be collected in the same manner as county ad valorem taxes.

A detailed description of all costs and allocations which result in the formulation of assessments, fees and charges is available for public inspection upon request.

The District may undertake the construction, acquisition, or installation of other future improvements and facilities, which may be financed by bonds, notes or other methods authorized by Chapter 190, Florida Statutes.

Method of Collection

The District's debt and maintenance assessments may appear on that portion of the annual real estate tax bill entitled "non-ad valorem assessments," and will be collected by the county tax collector in the same manner as county ad valorem taxes. Each property owner must pay both ad valorem and non-ad valorem assessments at the same time. Property owners will, however, be entitled to the same discounts as provided for ad valorem taxes. As with any tax bill, if all taxes and assessments due are not paid within the prescribed time limit, the tax collector is required to sell tax certificates that, if not timely redeemed, may result in the loss of title to the property. The District may also elect to collect assessments directly.

This description of the Trails Community Development District's operation, services and financing structure is intended to provide assistance to landowners and purchasers concerning the

important role that the District plays in providing infrastructure improvements essential to the development of this new community. If you have any questions or would simply like additional information about the District, please write to: District Manager, Trails Community Development District, 2806 N. 5th Street, Suite 403, St. Augustine, Florida 32084 or call (904) 436-6270.

IN WITNESS WHEREOF, this Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken has been executed as of the _____ day of _____, 2008, and recorded in the Official Records of Duval County, Florida.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

By: [Signature]
Chairman

[Signature]
Witness

Amber Marie Lehman
Print Name

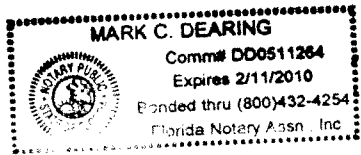
[Signature]
Witness

Mark Dearing
Print Name

STATE OF FLORIDA
COUNTY OF DUVAL

The foregoing instrument was acknowledged before me this 9th day of JUNE, 2008, by Robert S. Porter, Chairman of the Trails Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not take the oath.

[Signature]
Notary Public, State of Florida
Print Name: _____
Commission No.: _____
My Commission Expires: _____



THE TRAILS - COMMUNITY DEVELOPMENT DISTRICT METES AND BOUNDS DESCRIPTION OF EXTERNAL BOUNDARIES

THE TRAILS PHASE 1 PART A
A PART OF SECTIONS 25 AND 36, TOWNSHIP 3 SOUTH, RANGE 23 EAST, AS SHOWN ON PLAT OF MAXVILLE FARMS RECORDED IN PLAT BOOK 3, PAGE 94 OF THE CURRENT PUBLIC RECORDS OF DUVAL COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FOR A POINT OF REFERENCE, COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 25; THENCE SOUTH 01°12'26" WEST, A DISTANCE OF 223.22 FEET TO A POINT ON THE NORTHEASTERLY LINE OF A 305 FOOT WIDE FLORIDA POWER AND LIGHT COMPANY RIGHT-OF-WAY AS DESCRIBED IN OFFICIAL RECORDS BOOK 5780, PAGE 215 OF SAID CURRENT PUBLIC RECORDS; THENCE SOUTH 01°12'26" WEST, A DISTANCE OF 380.31 FEET TO A POINT ON THE SOUTHWESTERLY LINE OF SAID RIGHT-OF-WAY; THENCE NORTH 52°08'08" WEST ALONG SAID SOUTHWESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 1766.57 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 37°51'52" WEST LEAVING SAID SOUTHWESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 351.29 FEET; THENCE SOUTH 73°48'13" WEST, A DISTANCE OF 1127.91 FEET; THENCE NORTH 29°54'20" WEST, A DISTANCE OF 544.49 FEET; THENCE NORTH 79°58'48" WEST, A DISTANCE OF 689.05 FEET; THENCE NORTH 23°42'37" WEST, A DISTANCE OF 409.11 FEET; THENCE SOUTH 80°49'23" WEST, A DISTANCE OF 175.51 FEET; THENCE NORTH 59°55'12" WEST, A DISTANCE OF 53.04 FEET TO A POINT ON A CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 155.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF 240.14 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING OF NORTH 56°02'22" WEST AND A CHORD DISTANCE OF 216.83 FEET TO THE POINT OF REVERSE CURVE OF A CURVE, CONCAVE NORTHERLY, HAVING A RADIUS OF 1135.00 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF 182.80 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING OF SOUTH 84°11'28" WEST AND A CHORD DISTANCE OF 182.61 FEET TO THE POINT OF TANGENCY OF SAID CURVE; THENCE SOUTH 88°48'18" WEST, A DISTANCE OF 103.29 FEET; THENCE SOUTH 00°57'46" EAST, A DISTANCE OF 386.91 FEET; THENCE SOUTH 89°02'14" WEST, A DISTANCE OF 735.14 FEET TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF McCLELLAN ROAD (A 60 FOOT RIGHT-OF-WAY AS NOW ESTABLISHED); THENCE NORTH 00°13'57" WEST ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 571.08 FEET; THENCE NORTH 00°11'35" WEST, A DISTANCE OF 1950.38 FEET TO THE SOUTHWEST CORNER OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 8826, PAGE 1187 OF SAID CURRENT PUBLIC RECORDS; THENCE NORTH 84°39'59" EAST ALONG THE SOUTH LINES OF SAID LANDS, A DISTANCE OF 206.38 FEET TO THE SOUTHEAST CORNER THEREOF; THENCE NORTH 00°14'46" WEST ALONG THE EASTERLY LINE OF SAID LANDS, A DISTANCE OF 435.70 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. 228 (NORMANDY BOULEVARD, A 100 FOOT RIGHT-OF-WAY AS NOW ESTABLISHED); THENCE NORTH 80°23'47" EAST ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 767.42 FEET TO A POINT ON THE SOUTHWESTERLY LINE OF SAID 305 FOOT FLORIDA POWER AND LIGHT COMPANY RIGHT-OF-WAY FOR POWER TRANSMISSION AS DESCRIBED IN OFFICIAL RECORDS BOOK 5780, PAGE 215 OF SAID PUBLIC RECORDS; THENCE SOUTH 52°08'08" EAST ALONG SAID SOUTHWESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 3640.91 FEET TO THE POINT OF BEGINNING.

CONTAINING 176.68 ACRES MORE OR LESS.

THIS IS A MAP ONLY AND DOES NOT PURPORT TO BE A SURVEY



ARCADIS

G&M, Inc.

1630 Prudential Drive, Suite 400 - Jacksonville, Florida 32207 -
(904) 721-2991 - Fax: (904) 861-3450
PI Certification Number: EB 7917 LC 0269 LB 7062

Infrastructure

Environment

Buildings

I HEREBY CERTIFY THAT THIS MAP MEETS THE MINIMUM TECHNICAL STANDARDS AS SET FORTH BY THE FLORIDA BOARD OF SURVEYORS AND MAPPERS PURSUANT TO CHAPTER 472.027 OF THE FLORIDA STATUTES, AND 6107-6 OF THE FLORIDA ADMINISTRATIVE CODE.

Brenda D. Catone

CARL J. SCHELLHASE FLA. P.S.M. CERT. NO. LS 5021
BRENDA D. CATONE FLA. P.S.M. CERT. NO. LS 5441
DATE 3-21-01a

NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER

THE TRAILS - COMMUNITY DEVELOPMENT DISTRICT
 METES AND BOUNDS DESCRIPTION
 OF EXTERNAL BOUNDARIES

THE TRAILS PHASE I PART B

A PART OF SECTIONS 25 AND 36, TOWNSHIP 3 SOUTH, RANGE 23 EAST, AS SHOWN ON PLAT OF MAXVILLE FARMS RECORDED IN PLAT BOOK 3, PAGE 94 OF THE CURRENT PUBLIC RECORDS OF DUVAL COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FOR A POINT OF REFERENCE, COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 25; THENCE SOUTH 01°12'26" WEST ALONG THE EAST LINE OF SAID SECTION 36, A DISTANCE OF 223.22 FEET TO A POINT ON THE NORTHEASTERLY LINE OF A 305 FOOT WIDE FLORIDA POWER AND LIGHT COMPANY RIGHT-OF-WAY FOR POWER TRANSMISSION AS DESCRIBED IN OFFICIAL RECORDS BOOK 5780, PAGE 215 OF THE CURRENT PUBLIC RECORDS OF SAID COUNTY; THENCE NORTH 52°08'08" WEST ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 905.95 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE NORTH 52°08'08" WEST ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 3997.13 FEET TO THE SOUTHERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. 228 (NORMANDY BOULEVARD, A 100 FOOT RIGHT-OF-WAY AS NOW ESTABLISHED), SAID POINT LYING ON A CURVE, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 5779.59 FEET; THENCE NORTHEASTERLY ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE AND ALONG THE ARC OF SAID CURVE, AN ARC DISTANCE OF 1871.50 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING OF NORTH 69°39'47" EAST AND A CHORD DISTANCE OF 1863.33 FEET TO THE POINT OF TANGENCY OF SAID CURVE; THENCE NORTH 60°23'11" EAST CONTINUING ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 559.28 FEET TO A POINT ON THE SOUTH LINE OF THE NORTH 300 FEET OF FARM LOT 14 OF SAID SECTION 25; THENCE SOUTH 89°15'28" EAST ALONG THE SOUTH LINE OF THE NORTH 300 FEET OF SAID FARM LOTS 14, 15 AND 16, AND AN EASTERLY PROJECTION THEREOF, A DISTANCE OF 1666.36 FEET TO A POINT ON THE EAST LINE OF SAID SECTION 25; THENCE SOUTH 00°22'28" WEST ALONG SAID EAST LINE, A DISTANCE OF 1882.65 FEET; THENCE SOUTH 48°09'08" WEST, LEAVING SAID EAST LINE, A DISTANCE OF 962.47 FEET; THENCE SOUTH 12°31'44" WEST, A DISTANCE OF 415.64 FEET; THENCE SOUTH 22°53'27" EAST, A DISTANCE OF 367.42 FEET; THENCE SOUTH 37°51'52" WEST, A DISTANCE OF 110.00 FEET TO THE POINT OF BEGINNING.

CONTAINING 165.11 ACRES MORE OR LESS.

Exhibit A

THIS IS A MAP ONLY AND DOES NOT PURPORT TO BE A SURVEY



Infrastructure
 Environment
 Buildings

ARCADIS G&M, Inc.

1650 Prudential Drive, Suite 400 • Jacksonville, Florida 32207 -
 (904) 721-2991 • Fax: (904) 861-2450
 FI Certification Number: EB 7917 LC 0269 LB 7062

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Brenda D. Catone
 CARL J. SCHELLHASE FLA. P.S.M. CERT. NO. LS 5021
 BRENDA D. CATONE FLA. P.S.M. CERT. NO. LS 5447

DATE JANUARY 24, 2007

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