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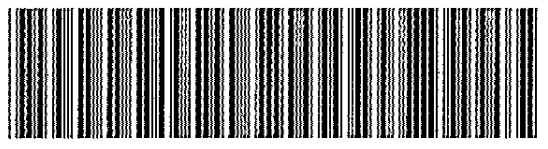
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07 MAR - 7 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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3/8/07

JOSEPH AMINOFF, ESQ.
407 LINCOLN ROAD
SUITE 9A
MIAMI BEACH, FLORIDA 33139
PHONE: (305) 354-7500
FAX: (305) 532-7447

FILED
07 MAR -7 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

March 5, 2007

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

Re: Articles of Incorporation
J&G Financial Services, Inc.

Dear Sir or Madam;

Please find enclosed herewith an original and a copy of the articles of incorporation for J&G Financial Services, Inc. I also include a check in the amount of \$78.75 to cover the incorporation fee and a certified copy of the filed articles.

If you have any questions in this matter, please contact my office.

Thank you for your cooperation.

Sincerely,


Joseph Aminoff, Esq.

ARTICLES OF INCORPORATION

OF

J & G FINANCIAL SERVICES, INC.

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07 MAR -7 PM 1:45

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned hereby subscribes to these articles of Incorporation for the purposes of forming a corporation pursuant to the Florida General Corporation Act, Florida Statutes, Chapter 607.

ARTICLE I

NAME

The name of the corporation shall be:

J & G FINANCIAL SERVICES, INC.

ARTICLE II

GENERAL NATURE OF BUSINESS AND POWERS

The general nature of the business to be transacted by this corporation is to engage in any and all business permitted under the laws of the State of Florida. Specifically, this corporation will engage in the business of mortgage brokerage as well as other financial services.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to issue and have outstanding at any one time is One Hundred (100) shares of common stock having a par value of One (\$1.00) Dollar per share.

Shares may be issued only for a consideration having a value, in the judgment of the Board of Directors, at least equivalent to the full par value of the stock to be issued. All shares shall be fully paid and non-assessable.

ARTICLE IV
TERM OF EXISTENCE

This corporation shall have perpetual existence.

ARTICLE V
REGISTERED AGENT AND PRINCIPAL ADDRESS OF THE
CORPORATION

The registered Agent and the street address of the initial Registered Office of this corporation in the State of Florida shall be:

Joseph Aminoff, Esq.
407 Lincoln Road
Suite 9 A
Miami Beach, FL 33139

The Board of Directors may, from time to time, move the Registered Office to any other address in the State of Florida.

The principal address for the corporation shall be:

33 N.E. 87th Street, El Portal, Florida 33138

ARTICLE VI
BOARD OF DIRECTORS

This corporation shall have two (2) 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 (1).

ARTICLE VII
INITIAL DIRECTORS

The name of the initial directors of this Corporation and their street address is: **GASTON GREGORIO, President**

RODOLFO GREGORIO, Vice-President

33 N.E. 87th Street, El Portal, Fl 33138

The persons named as initial directors shall hold office for the first year of existence of this Corporation or until their successors are elected or appointed and have qualified, whichever occurs first.

ARTICLE VIII
INCORPORATOR

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

Joseph Aminoff, Esq.
Law Office of Joseph Aminoff
407 Lincoln Road, Suite 9A
Miami Beach, Fl 33139

ARTICLE IX
CONFLICT OF INTEREST

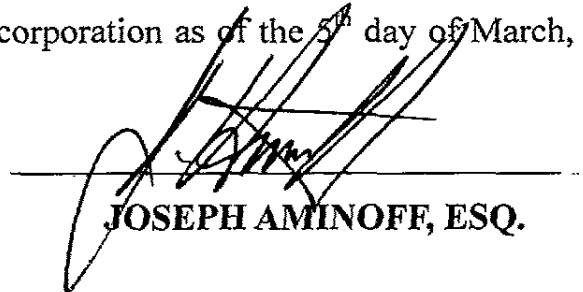
No contract between this corporation and another corporation or another individual shall be invalidated by reason of the fact that one or more of the officers or directors of this corporation are officers or directors of said other corporation, or by reason of the fact that one or more of the officers or directors of this corporation may be the other individual or individuals

contracting with this corporation.

ARTICLE X
AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholders' meeting by at least a majority of the stock entitled to vote thereon, unless all of the directors and all of the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

IN WITNESS WHEREOF, the undersigned, as the Incorporator, has executed the foregoing Articles of Incorporation as of the 5th day of March, 2007.

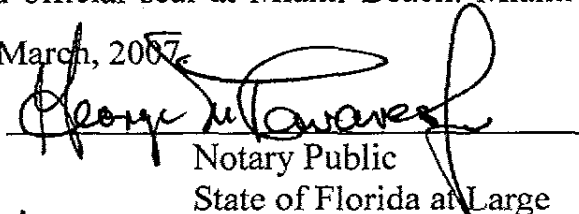


JOSEPH AMINOFF, ESQ.

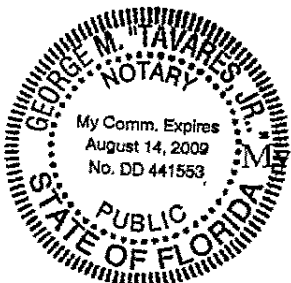
STATE OF FLORIDA
COUNTY OF DADE

BEFORE ME. A Notary Public, personally appeared **JOSEPH AMINOFF, ESQ.** the Incorporator of **J & G FINANCIAL SERVICES, INC.**, to me known to be the person described as Incorporator and who executed the foregoing Articles of Incorporation, and acknowledged before me that he subscribed to these Articles of Incorporation.

WITNESS my hand and official seal at Miami Beach, Miami-Dade County, Florida, this 5th day of March, 2007.



Notary Public
State of Florida at Large



Commission Expires: Aug 14, 2009

CERTIFICATE DESIGNATING PLACE OF BUSINESS
OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS
STATE
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

Pursuant to Chapters 48.091 and 607.034, Florida Statutes, the following is submitted, in compliance with said Statute:

That **J & G FINANCIAL SERVICES, INC.** desiring to organize under the laws of the State of Florida, with its registered office at 407 Lincoln Rd., Suite 9-A, Miami Beach, FL 33139, has named Joseph Aminoff, as its agent to accept service of process within this state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and agree to comply with the provisions of said statutes relative to keeping open said office.



Joseph Aminoff, Esq.

FILED
07 MAR -7 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA