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(((H96000005586))) DOCUMENT TYPE: FLORIDA PROFIT CORPORATION OR P.A.

NAME: J & N ACCOUNTING SERVICES, INC.

FAX AUDIT NUMBER: H96000005586

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Handwritten signature and date 4/28

APR 19 1996

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Raphael Espinosa, CPA., PA.
100 Almeria Ste. 230
Coral Gables, Fl 33134
305-529-0345

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96 MAR 22 PM 12:36
CLERK OF COURT
JUDICIAL CIRCUIT IN AND FOR
THE NINTH JUDICIAL CIRCUIT
IN FLORIDA

ARTICLES OF INCORPORATION
OF

J & N Accounting Services, Inc.

THE UNDERSIGNED, has executed the following document as incorporator of the above named corporation, a corporation organized under the laws of the State of Florida, and all rights duties and obligations of the undersigned as incorporator, and those of the corporation, are to be determined in accordance with the laws of the State of Florida.

ARTICLE I

The name of the corporation shall be:

J & N Accounting Services, Inc.

ARTICLE II

This corporation shall commence existence upon the filing of these Articles of Incorporation by the Department of State, State of Florida, and shall have perpetual existence.

ARTICLE III

The general nature of the business and objects and purposes to be transacted and carried on by this corporation are to do any and all of the things herein mentioned, as fully and to the same extent as natural persons might do, viz.:

- (1) Transact any and all lawful business.
- (2) Said corporation shall further have powers:

To have perpetual succession by its corporate name;

To sue and be sued, complain, and defend in its corporate name in all actions or proceedings;

To have a corporate seal, which may be altered at pleasure, and to use the same by causing it, or a facsimile thereof, to be impressed, affixed, or in any other manner reproduced;

To purchase, take, receive, lease, or otherwise acquire, own, hold, improve, use, and otherwise deal in and with real or personal property or any interest therein, wherever situated;

To sell, convey, mortgage, pledge, create a security interest in, lease, exchange, transfer, and otherwise dispose of all or any part of its property and assets;

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To lend money to, and use its credit to assist, its officers and employees in accordance with Florida Statute §607.141;

To purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge, or otherwise dispose of, and otherwise use and deal in and with, shares or other interests in, or obligations of, other domestic or foreign corporations, associations, partnerships, or individuals, or direct or indirect obligations of the United States or of any other government, state, territory, governmental district, or municipality or of any instrumentality thereof;

To make contracts and guarantees and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds, and other obligations, and secure any of its obligations by mortgage or pledge of all or any of its property, franchises, and income;

To lend money for its corporate purpose, invest and reinvest its funds, and take and hold real and personal property as security of the payment of funds so loaned or invested;

To conduct its business, carry on its operations, and have offices and exercise the powers granted by this act within or without this state;

To elect or appoint officers and agents of the corporation and define their duties and fix their compensation;

To make and alter bylaws, not inconsistent with its articles of incorporation or with the laws of this state, for the administration;

To make donations for the public welfare or for charitable, scientific, or educational purposes;

To transact any lawful business which the board of directors shall find will be in aid of governmental policy;

To pay pensions and establish pension plans, profitsharing plans, stock bonus plans, stock option plans, and other incentive plans for any or all of its directors, officers, and employees and for any or all of the directors, officers, and employees of its subsidiaries;

To be a promoter, incorporator, partner, member associate or manager of any corporation, partnership, joint venture, trust, or other enterprise;

To have and exercise all powers necessary or convenient to effect its purposes;

To indemnify any person who by reason of the fact that he is or was a director, officer, employee or agent of the corporation to the full extent as permitted by Florida Statute §607.014;

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ARTICLE IV

The aggregate number of shares which this corporation shall have authority to issue is the total sum of one hundred (100) shares, having an individual par value of \$1.00.

Unless other wise stated in these articles, or in an amendment to these articles, there shall be only one class of stock to this corporation.

ARTICLE V

The street address of the initial registered office and the name of the initial Registered Agent of this corporation shall be:

Jorge L. Martinez
10345 S.W. 25th Street
Miami, FL 33165

ARTICLE VI

The initial Board of Directors shall consist of a total of one persons and the names and addresses of the persons who are to serve as initial directors are:

Jorge L. Martinez
10345 S.W. 25th Street
Miami, FL 33165

ARTICLE VII

The address of the principal office of this corporation is:

10345 S.W. 25th Street
Miami, FL 33165

ARTICLE VIII

The names of the subscribers of the shares of common stock and the number of shares of stock each agrees to take are as follows:

Jorge L. Martinez 100 shares

ARTICLE IX

The names, addresses, and offices of the Officers who will serve until the first election or appointment under these Articles of Incorporation are:

Jorge L. Martinez
10345 S.W. 25th Street
Miami, FL 33165
President/Treasurer/Secretary

ARTICLE X

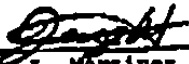
This Corporation reserves the right to amend, alter, modify, or repeal any provision or provisions contained in these Articles of Incorporation, or any amendment hereto, in the manner now or hereafter prescribed by the statutes of the State of Florida, and any rights and powers conferred upon the directors and shareholders herein are granted subject to this reservation.

ARTICLE XI

The name and address of the incorporator executing these Articles of Incorporation is:

Jorge L. Martinez
10345 S.W. 25th Street
Miami, FL 33165

IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation this 18th day of April, 1996.


Jorge L. Martinez

STATE OF FLORIDA)

COUNTY OF Dade)

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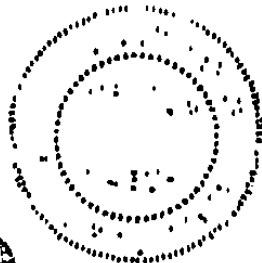
Before me, a notary public authorized to take acknowledgments in the state and county set forth above, personally appeared Jorge L. Martinez known to me and known by me to be the person who executed the foregoing articles of incorporation, and (s)he acknowledged before me that he executed those articles of incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the state and county aforesaid, this 18 day of April 1996.

R. Spina
NOTARY PUBLIC
STATE OF FLORIDA
AT LARGE

My Commission expires:

THE NOTARY PUBLIC SHALL FULFILL DUTIES
OF THE STATE OF FLORIDA
OFFICE OF THE SECRETARY OF STATE
TALLAHASSEE, FLORIDA



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

FILED
96 APR 22 PM 12:34
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

In pursuance of Chapter 607.34 Florida Statutes, the following is submitted, in compliance with said Act:

First-That J & M Accounting Services, Inc. desiring to organize under the laws of the State of Florida with its principle office, as indicated in the articles of incorporation at city of Miami, County of Dade, State of Florida has named Jorge L. Martinez located at 10345 S.W. 25th Street, City of Miami, County of Dade, State of Florida as its agent to accept services of process within this state.

Acknowledgment:

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

Dated this 18th day of April, 1996.

by

Jorge L. Martinez
Jorge L. Martinez
Registered Agent

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