

Jeffrey S. Gerow, P.A.

Attorney at Law

P00000106036

4800 North Federal Highway

Suite 307B

Boca Raton, Florida 33431

561-750-6770

fax 561-395-0282

November 7, 2000

Secretary of State

Division of Corporations

New Filings Section

409 East Gaines Street

Tallahassee, Florida 32301

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11/09/00 01100 006

*****235.50 *****70.00

RE: J & M Consulting Corp.

JS Consulting Services of Palm Beach County, Inc.
MER Consulting Corp.


Gentlemen:

With reference to the above matter I have enclosed two (2) signed original Articles of Incorporation for each corporation along with my check in the amount of \$235.50 to cover the various filing fees.

Once the Articles of Incorporations have been recorded please return a filed copy to me.

Should you have any questions in this regard please do not hesitate to contact me.

Very truly yours,


Jeffrey S. Gerow

Enclosure:

FILED
00 NOV -9 AM 10:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

BROWN NOV 14 2000

**ARTICLES OF INCORPORATION
OF**

FILED
00 NOV -9 AM 10:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

JS CONSULTING SERVICES OF PALM BEACH COUNTY, INC.

THE UNDERSIGNED, acting as incorporators of a corporation under the Florida General Corporation Act, adopt the following articles of incorporation for such corporation:

ARTICLE I

The name of the corporation is: JS CONSULTING SERVICES OF PALM BEACH COUNTY, INC.

ARTICLE II

The period of its duration is perpetual.

ARTICLE III

The purpose is to engage in any activities or business permitted under the laws of the United States and Florida.

ARTICLE IV

The Corporation shall have the authority to issue 1,000 shares of common stock, all of one class, at one dollar par value.

ARTICLE V

The address of the initial registered office of the corporation is 4800 N. Federal Highway, Suite 307B, Boca Raton, Florida 33431 and the name of its registered agent at said address is Jeffrey S. Gerow, Esquire. The initial address for the corporation shall be 6021 Hollows Lane, Delray Beach, Florida 33484.

ARTICLE VI

The number of directors constituting its initial board of directors is one whose name and address is:

Jason Seinfeld
6021 Hollows Lane
Delray Beach, Florida 33484

ARTICLE VII

The name and address of the incorporator is:

Jason Seinfeld
6021 Hollows Lane
Delray Beach, Florida 33484

ARTICLE VIII

Preemptive rights shall be as follows:

The shareholders shall have the preemptive rights to purchase, at prices, terms and conditions that shall be fixed by the Board of Directors, such shares of stock as may be issued from time to time, in addition to that stock authorized and issued by the corporation. The preemptive right of any holder is determined by the ratio of the authorized and issued shares of common stock held by the holder of common stock currently authorized and issued.

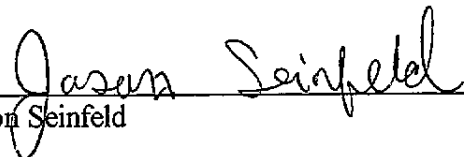
ARTICLE IX

Unless otherwise provided in the corporation's Bylaws, no shares of the capital stock of this corporation may be transferred without the prior approval of the corporation's Board of Directors.

ARTICLE X

The corporation shall indemnify its officers, directors and authorized agents for all liabilities incurred directly, indirectly or incidentally to services performed for the corporation, to the fullest extent permitted under Florida law existing now or hereinafter enacted.

IN WITNESS WHEREOF, I have subscribed my name this 7 day of November, 2000.



Jason Seinfeld

STATE OF FLORIDA)
) SS:
COUNTY OF PALM BEACH)

BEFORE ME, the undersigned authority, personally appeared JASON SEINFELD who to me is well known to be the person described in and who subscribed the above articles of incorporation and produced personally known as identification and freely and voluntarily acknowledged before me according to law that he made and subscribed the same for the uses and purposes therein mentioned and set forth and who did take an oath.

IN WITNESS WHEREOF, I have hereunto set my hand and seal at Boca Raton in said county and state this 7th day of November, 2000.


PRINTED NAME: Jeffrey S. Gerow
NOTARY PUBLIC
MY COMMISSION EXPIRES:



Jeffrey S. Gerow
Commission # 00 819051
Expires Apr. 10, 2003
Bonded Thru
Atlantic Bonding Co., Inc.

ACKNOWLEDGMENT

FILED
00 NOV -9 AM 10:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Having been named to accept service of process for this corporation, at the place designated in Article V, I hereby accept to act in this capacity and agree to comply with the provisions of the Florida General Corporation Act relative to keeping open said office.


JEFFREY S. GEROW