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GOVONI, HALL AND ASSOCIATES
INTERNATIONAL ACCOUNTANTS AND IMMIGRATION CONSULTANTS

505 AVENUE A, NW - SUITE 102
WINTER HAVEN, FL 33881-4626
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March 27, 2001

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

01 APR -2 AM 8:14
FILED
SECRETARY OF STATE
TALLAHASSEE, FL 32314

Re: J & E Management Services, Inc.

Gentlemen:

Enclosed please find an original and one copy of the articles of incorporation for the referenced company and a check in amount of \$78.75 to cover all filing fees and the cost of issuing a certificate.

Please do not hesitate to call with any questions.

Sincerely,

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-04/02/01--01065--013
*****78.75 *****78.75



Douglas K. Hall

4-5-01
WOC

**ARTICLES OF INCORPORATION
OF
J & E MANAGEMENT SERVICES, INC.**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I

Name, Principal Place of Business, Commencement and Duration

The name of the corporation is J & E Management Services, Inc. The principal place of business of the corporation is 505 Avenue A, NW - Suite 102, Winter Haven, FL 33881-4626. This Corporation shall commence corporate existence upon the filing of these articles, and shall have perpetual existence unless sooner dissolved according to law.

ARTICLE II

Registered Office and Agent

The address of the registered office in the State of Florida is 505 Avenue A, NW, Suite 102, Winter Haven, Florida, 33881. The name of the registered agent at such address is Douglas K. Hall.

ARTICLE III

Corporate Purposes, Powers and Rights

1. The nature of the business to be conducted or promoted and the purposes of the Corporation are to engage in any lawful act or activity for which corporations may be organized under the Business Corporation Act of Florida.
2. In furtherance of its corporate purposes, the Corporation shall have all of the general and specific powers and rights granted to and conferred on a corporation by the Business Corporation Act of Florida.

ARTICLE IV

Capital stock

1. The total number of shares of capital stock which the Corporation has the authority to issue is 10,000 shares of Common Stock ("Common Stock"), \$1.00 par value per share.
2. The designations, voting powers, preferences and relative, participating, optional or other special rights, and qualifications, limitations or restrictions of the above stock are as follows:
 - (a) The holders of the Common Stock are entitled to receive, to the extent permitted by law, such dividends as may be declared from time to time by the Board of Directors.

(b) In the event of the voluntary or involuntary liquidation, dissolution, distribution of assets or winding up of the Corporation, after distribution in full of the preferential amounts, if any, to be distributed to the creditors and holders of shares of preferred stock, if any such stock shall be authorized herein and issued, the holders of Common Stock shall be entitled to receive all of the remaining assets of the Corporation of whatever kind available for distribution to shareholders ratably in proportion to the number of shares of Common Stock held by them respectively. The Board of Directors may distribute in kind to the holders of Common Stock such remaining assets of the Corporation or may sell, transfer or otherwise dispose of all or any part of such remaining assets to any other corporation, trust or other entity and receive payment therefore in cash, stock or obligations of such other corporation, trust or other entity, or any combination thereof, and may sell all or any part of the consideration so received and distribute any balance thereof in kind to holders of Common Stock. The merger or consolidation of the Corporation into or with any other corporation, or the merger of any other corporation into it, or any purchase or redemption of shares of stock of the Corporation of any class, should not be deemed to be a dissolution, liquidation or winding up of the Corporation for the purposes of this paragraph.

(c) Each holder of Common Stock has one vote with respect to each share of stock held by him of record on the books of the Corporation on all matters voted upon by the shareholders.

(d) The private property of the shareholders of this Corporation shall not be subject to the payment of corporate debts, except to the extent of any unpaid balance of subscription of shares.

(e) Any person, upon becoming the owner or holder of any shares of the Common Stock or other securities having voting rights issued by this Corporation ("shareholder"), does hereby consent and agree that all rights, powers, privileges, obligations or restrictions pertaining to such a person or such securities in any way may be altered, amended, restricted, enlarged, or repealed by legislative enactment of the State of Florida, or of the United States hereinafter adopted which have reference to or affect corporations, such securities, or such persons if any; and that the Corporation reserves the right to transact any business of the Corporation, to alter, amend or repeal these Articles of Incorporation, or to do any other acts or things as authorized, permitted or allowed by such legislative enactment.

ARTICLE V

Incorporator

1. The name and mailing address of the incorporator of this Corporation is as follows:

Name	Address
Douglas K. Hall	505 Avenue A, NW, Suite 102 Winter Haven, Florida 33881

2. The power of the incorporator shall terminate upon the filing of the Articles of Incorporation of the Corporation with the office of the Secretary of the State of Florida.

ARTICLE VI

Board of Directors

1. All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation shall be managed under the direction of, the Board of Directors, except as otherwise herein provided or reserved to the holders of Common Stock in the By-Laws of the Corporation.

2. (a) The number of members of the Board of Directors will be fixed from time to time by the resolution of the Board of Directors, but (subject to vacancies) in no event may there be less than one (1) director. Each director shall serve until the next annual meeting of shareholders.

(b) If any vacancy occurs in the Board of Directors during a term, the remaining directors, by affirmative vote of a majority thereof, may elect a director to fill the vacancy until the next meeting of shareholders.

(c) The names and mailing addresses of the persons who shall serve as directors of the Corporation until the first annual meeting of shareholders is as follows:

Name	Address
Joseph Stark	505 Avenue A, NW-Suite 102 Winter Haven, Florida 33881-4626

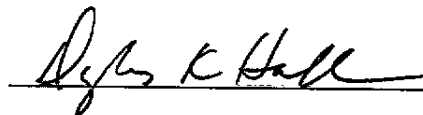
ARTICLE VII

Amendment

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon shareholders herein are granted subject to this reservation.

The undersigned, for the purpose of forming a corporation under the laws of the State of Florida, does make, file, and record these Articles of Incorporation, and does certify that the facts herein stated are true.

DATED: March 27, 2001



Douglas K. Hall, Incorporator

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

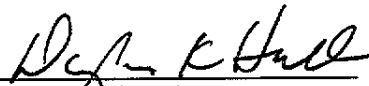
**CERTIFICATE DESIGNATING PLACE OF BUSINESS
OR DOMICILE FOR THE SERVICE OF PROCESS
WITHIN FLORIDA, NAMING AGENT UPON
WHOM PROCESS MAY BE SERVED**

In compliance with the Business Corporation Act of Florida, the following is submitted:

J & E Management Services, Inc. has named Douglas K. Hall, located at 505 Avenue A, NW, Suite 102, Winter Haven, Florida 33881, as its agent to accept service of process within Florida.

Having been named to service of process for J & E Management Services, Inc. at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of a Registered Agent under the Business Corporation Act of Florida.

Dated this 27th Day of March, 2001



Registered Agent
Douglas K. Hall