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SECRETARY OF STATE
TALLAHASSEE FLORIDA

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TERESA ROMAN (TALLAHASSEE REPRESENTATIVE)

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CORPORATION NAME(S) & DOCUMENT NUMBER(S) (if known):

1. JMP ACCOUNTING SERVICES INC.
(Corporation Name) (Document #)

2. _____
(Corporation Name) (Document #)

3. _____
(Corporation Name) (Document #)

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NEW FILINGS	
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<input type="checkbox"/>	NonProfit
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<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/ QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Reinstatement
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<input type="checkbox"/>	Other

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01 MAY 17 AM 10:54
DIVISION OF CORPORATION

D. WHITE MAY 17 2001 4/

Examiner's Initials

ARTICLES OF INCORPORATION

OF

JMP ACCOUNTING SERVICES INC.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

I, the undersigned, being desirous of forming a corporation under the Laws of the State of Florida,
declare:

ARTICLE I

NAME

The name of this Corporation shall be:

JMP ACCOUNTING SERVICES INC.

ARTICLE II

AUTHORIZED SHARES

The maximum number of shares which the corporation is authorized to issue and have outstanding at any time in 1000 shares of common stock, and which common stock shall have a par of \$1.00 (one dollar) per share. All stock is to be issued fully paid and exempt from assessment.

ARTICLE III

TERM OF CORPORATE EXISTENCE

The date when corporate existence shall commence shall be upon the filing of these Articles with the Department of State. The corporation shall have perpetual existence unless dissolved according to law.

ARTICLE IV

REGISTERED OFFICE AND AGENT

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

First-That JMP ACCOUNTING SERVICES INC., desiring to organize under the laws of the State Florida with its principal office as indicated in the articles of incorporation at City of Miami, County of Miami Dade, State of Florida had name AGUEDA N MOLINA at, 2939 INDIAN CREEK DR # 506, MIAMI BEACH, FL. 33140 as its agent to accept service of process within this state. Having been named to accept service of process for the above state corporation, at place designated in this certificate. I hereby accept to act in this capacity, and agree to comply with the provisions of said Act relative to keeping open said office.

By:

Agueda N Molina
AGUEDA N MOLINA
Registered Agent

ARTICLE V

PRINCIPAL PLACE OF BUSINESS

The principal place of business and address is the following:

2939 INDIAN CREEK DR # 506

ARTICLE VI

DIRECTORS

A Board of Directors shall manage the business of the corporation. The number of directors of the corporation shall be no less than one (1) or more than seven (7), the exact number to be determined from time to time in accordance with the by-laws and any Shareholders Agreement effect.

This corporation shall have one (2) Director(s) initially.

The name and address of the initial Director(s) of this Corporation is (are):

<u>NAME</u>	<u>TITLE</u>	<u>ADDRESS</u>
AGUEDA N MOLINA	PRESIDENT	2939 INDIAN CREEK DR#506 MIAMI BEACH, FL 33140
AGUEDA O MOLINA	VICE- PRESIDENT	2939 INDIAN CREEK DR#506 MIAMI BEACH, FL 33140

ARTICLE VII

INCORPORATORS

The name and address of the incorporates and subscribers hereto is as follows:

<u>NAME</u>		<u>ADDRESS</u>
AGUEDA N MOLINA	50% SHARES	2939 INDIAN CREEK DR # 506 MIAMI BEACH, FL 33140
AGUEDA O MOLINA	50% SHARES	2939 INDIAN CREEK DR # 506 MIAMI BEACH, FL 33140

ARTICLE VIII

INDEMNIFICATION

Every incorporate, director and every officer of the corporation shall be indemnified by the corporation against all expenses and liabilities, including counsel fee reasonably incurred by or imposed upon him in connection with any preceding to which he may be a party, or in which he may become involved, by reason of his being of having been a director or officer of the corporation, or any settlement thereof, whether or not he is a director or officer at the time such expenses are incurred, except in such cases wherein the director or officer is adjudged guilty of willful misfeasance in the performance of his duties; provided that in the event of settlement the indemnification herein shall apply only when the Board of Directors approves, by a two-thirds vote, such settlement and reimbursement as being for the best interests of the corporation. The foregoing right of indemnification shall be in addition to and not exclusive off all other rights to which such director or officer may be entitled.

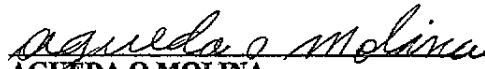
ARTICLE IX

BYLAWS

Where not inconsistent with law, or these Articles, the Bylaws of the corporation may contain any provision for the regulation and management of the affairs of the corporation, including but no limited to restrictions on the transfer or issuance of shares and voting and/or quorum requirements at shareholders and/or director meetings.



**AGUEDA N MOLINA
PRESIDENT**



**AGUEDA O MOLINA
PRESIDENT**