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From:

Account Name : ROGERS, BOWERS, DEMPSEY AND PALADINO

Account Number : 120010000034 Phone : (561)655-8980

Phone : (561)655-8980 Fax Number : (561)655-9480

FLORIDA PROFIT CORPORATION OR P.A.

J FINANCIAL SERVICES, INC.

Certificate of Status	0
Certified Copy	1
Page Count	_04(5)
Estimated Charge	\$78.75

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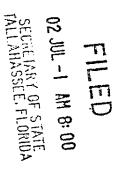
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ARTICLES OF INCORPORATION

Of

J FINANCIAL SERVICES, INC.



ARTICLE I - NAME

The name of the Corporation shall be J FINANCIAL SERVICES, INC.

ARTICLE II - PURPOSE

The Corporation is organized for the purpose of transacting any and all lawful business for which a corporation may be organized under the laws of the United States and the Florida Statutes.

ARTICLE III - PRINCIPAL PLACE OF BUSINESS

The Corporation's principal place of business shall be 340 Royal Poinciana Plaza, Suite 305, Palm Beach, Florida 33480.

ARTICLE IV - DURATION

The Corporation shall commence on the date these Articles are filed in the Office of the Secretary of State of Florida, and exist perpetually unless sooner dissolved according to law.

ARTICLE V - CAPITAL STOCK

The Corporation shall have authority to issue a maximum of One Thousand (1,000) shares of common stock, having one dollar (\$1.00) par value.

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ARTICLE VI - REGISTERED AGENT

The name and address of the Corporation's registered agent is:

James C. Jenkins 340 Royal Poinciana Way, Suite 305 Palm Beach, Florida 33480

ARTICLE VII - INCORPORATOR

The name and address of the Corporation's incorporator is:

Christine G. Ruffini 505 South Flagler Drive, Suite 1330 West Palm Beach, Florida 33401

ARTICLE VIII - INITIAL OFFICERS

The Corporation's initial officers are:

President, Treasurer and Secretary: James C. Jenkins

ARTICLE IX- INITIAL DIRECTORS

The Corporation's initial directors are:

James C. Jenkins

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation on this 28th day of June, 2002.

STATE OF FLORIDA COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me, this 28th day of June, 2002, by Christine G. Ruffini, who is personally known to me.

Notary Public State of Florida

[NOTARIAL SEAL]

CERTIFICATE DESIGNATING PLACE OF BUSINESS FOR SERVICE OF PROCESS WITHIN THE STATE OF FLORIDA AND NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In accordance with section 607.0501 of the Florida Statutes, J FINANCIAL SERVICES, INC., desiring to organize under the laws of the State of Florida with its principal office as indicated in the Articles of Incorporation in the City of West Palm Beach, County of Palm Beach, State of Florida, has named James C. Jenkins, whose address is 340 Royal Poinciana Way, Suite 305, Palm Beach, Florida 33480 as its agent to accept service of process within the state.

ACKNOWLEDGMENT BY REGISTERED AGENT

In accordance with section 607.0501(3) of the Florida Statutes, I, James C. Jenkins, having been named Registered Agent for J FINANCIAL SERVICES, INC., state that I am familiar with and agree to accept the responsibilities and obligations of that position.

Dated this 28th day of June, 2002.

James C. Jeanins

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