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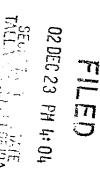
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بسيدل

Secretary of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

Re: JOEL SALES AND SERVICE, INC.

Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation, together with our check in the amount of \$78.75.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation for the above named corporation.

Please forward a copy of the articles to our accountants:

Keystone, Steinberg & Company 1720 Harrison Street #7B Hollywood, FL 33020

Very truly yours,

Mailing Address of Corporation:

JOEL SALES AND SERVICE, INC. 2600 ISLAND BLVD. SUITE 704 AVENTURA, FL 33160

ARTICLES OF INCORPORATION FILED

02 DEC 23 PM 4: 04

SECILLIARY OF STATE TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this corporation is:

JOEL SALES AND SERVICE, INC.

ARTICLE II - PRINCIPAL OFFICE

The mailing address of this corporation shall be:

2600 ISLAND BLVD., SUITE 704 AVENTURA, FL 33160

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100 shares of \$1.00 par value common stock which shall be designated as "Common Shares".

ARTICLES V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is:

2600 ISLAND BLVD. SUITE 704 AVENTURA, FL 33160

and the name of the initial registered agent of this corporation at that address is:

M. WILLIAM JOEL

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The corporation shall initially have one (1) Director(s) to hold office until the first annual meeting of stockholders and their successors shall have been duly elected and qualified, or until their earlier resignation, removal from office or death. The number of Directors may be either increased or decreased from time to time in accordance with the By-Laws of the Corporation. The names and addresses of the initial Director(s) are:

M. WILLIAM JOEL 2600 ISLAND BLVD. SUITE 704 AVENTURA, FL 33160

ARTICLE VII - INCORPORATOR

The name and address of the Incorporator signing these Articles is

M. WILLIAM JOEL 2600 ISLAND BLVD. SUITE 704 AVENTURA, FL 33160

ARTICLE VIII - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation shall have the right to purchase his prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE IX - INDEMNIFICATION

The corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

ARTICLE X - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the date of signing.

DATED: /2/20/02

M. WILLIAM JOEI

CERTIFICATE AND ACKNOWLEDGMENT OF REGISTERED AGENT

Certificate of Registered Agent of

JOEL SALES AND SERVICE, INC.

Pursuant to Florida Statutes Sections 48.091 and 607.091, the following is submitted: The above corporation, desiring to organize under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation

at

2600 ISLAND BLVD. SUITE 704 AVENTURA, FL 33160

has named

M. WILLIAM JOEL



located at the aforesaid address, as its Registered Agent to accept service of process within this state.

ACKNOWLEDGMENT

Having been named as Registered to accept service of process for the above stated corporation at the place designated in this certificate, and being familiar with the obligations of that position, I hereby accept to act in this capacity, and agree to comply with the provisions of Florida Law in keeping open said office.

M. WILLIAM JOEL