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February 1, 2003

Florida Department of State Division of Corporations PO Box 6327 Tallahassee, FL 32314

Dear Sir/Madam:

Enclosed are two (2) copies of Articles of Incorporation of

J.A.M. Accounting, Inc.

and the appointment of registered agent for filing purposes.

Also enclosed is a check in the amount of \$70.00 to cover charter tax, filing fees and registered agent filing fee. No certified copy is requested at this time.

Please remit the approved Articles of Incorporation to the above address.

Thank you in advance for your prompt attention to this matter.

Sincerely,

K & K Accounting & Tax Service, Inc.

Donna Kent,

President

ARTICLES OF INCORPORATION

OF

JAM Accounting, Inc.

The Undersigned, acting as Incorporator of a corporation in the Florida General Corporation Act, adopts the following Articles of Incorporation for such corporation.

1. The name of the corporation is as follows:

JAM Accounting, Inc.

- 2. The period of its duration is **perpetual**.
- 3. The purpose is to engage in any activities or business permitted index the laws of the United States and the State of Florida.
- 4. The capital stock authorized, the par value thereof, and the characteristics of such stock shall be as follows: 1,000 shares at \$1.00 per share, common stock. All of the stock shall be payable in cash or other property, real or personal, tangible or intangible, or in labor or services actually performed for the corporation, in lieu of cash, at a just valuation to be fixed by the Board of Directors of this corporation.
- 5. This corporation shall commence to exist on the date, which the Articles of Incorporation are filed in the Office of the Secretary of State of Florida.

6. The Principal Office, Registered Agent and Registered Office address is:

Michele Shirley 4507 W. Atlantic Blvd. #1714 Coconut Creek, Florida 33066

7. The number of Directors constituting its initial Board of Directors is (1), whose name and address is as follows:

Michele Shirley 4507 W. Atlantic Blvd. #1714 Coconut Creek, Florida 33066

8. The name and address of the initial Incorporator is as follows:

Michele Shirley 4507 W. Atlantic Blvd. #1714 Coconut Creek, Florida 33066

9. This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto and any right conferred upon the shareholders is subject to this reservation. "I am familiar with and accept the duties and responsibilities as registered agent for said corporation".

Signed on the following date: Wichele Shulk Michele M. Shirley Registered Agent Mchele Shulk Andele Shulk
Michele M. Shirley
Incorporator PRO T
SWODN TO AND SUBSCRIPED
SWORN TO AND SUBSCRIBED
BEFORE ME THIS DAY OF Feb , 03.
STATE OF FLORIDA }
COUNTY OF BROWARD }
BEFORE ME, the undersigned authority, duly authorized to administer oaths and take acknowledgements, personally appeared Michele Shirley, who after first being

BEFORE ME, the undersigned authority, duly authorized to administer oaths and take acknowledgements, personally appeared Michele Shirley, who after first being duly sworn, deposes and say that she is the person described in and who subscribed to the Articles of Incorporation, she did freely and voluntarily acknowledge before me according to law that she made and subscribed the same for the uses and purposes therein mentioned and set forth and furthermore, that the above facts are true and correct to the best of the knowledge and belief of Michele Shirley.

Notary Public-State of Florida
Commission # CC 855139
Expires Aug. 4, 2003