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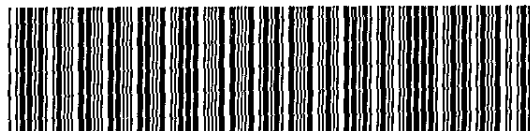
(Business Entity Name)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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✓
11/10/03

[REDACTED]
RBW & Associates

Accounting & Tax
[REDACTED]

October 8, 2003

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

RE: The J.E.M. Corp

Dear Sirs:

Enclosed please find an original and one copy of the Articles of Incorporation for the above-proposed corporation.

Enclosed is a check for filing and registered agent fees.

Please file the original articles and return the confirmation by regular mail to the address listed above I may be contacted during normal business hours at (561) 790-4758.

Sincerely,



Robert B. Wester, Jr.

RBWJR/nlg

Enclosures



FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

October 15, 2003

ROBERT B. WESTER, JR.
1128 ROYAL PALM BEACH BLVD. #191
ROYAL PALM BEACH, FL 33411

SUBJECT: THE J.E.M. CORP.
Ref. Number: W03000029907

We have received your document for THE J.E.M. CORP. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

An effective date may be added to the Articles of Incorporation if a 2004 date is needed, otherwise the date of receipt will be the file date. A separate article must be added to the Articles of Incorporation for the effective date.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6962.

Valerie Ingram
Document Specialist
New Filings Section

Letter Number: 303A00056335

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**SECRETARY OF STATE
TALLAHASSEE, FLORIDA**

ARTICLES OF INCORPORATION

We, THE UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the state of Florida providing for formation, liability, rights, privileges and immunities of corporation for profit.

ARTICLE I, NAME

The name of this corporation shall be:
The J.E.M. Corporation of the Palm Beaches

ARTICLE II, NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE III, CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is one hundred (100) shares of common stock, of one-dollar (1.00) par value.

ARTICLE IV, INITIAL CAPITAL

The amount of capital with which this corporation will begin business will not be less than one hundred (\$ 100.00) dollars.

ARTICLE V, TERM OF EXISTENCE

The corporation is to have perpetual existence.

ARTICLE VI, ADDRESS

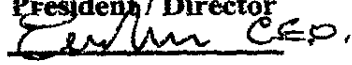
The initial street address in the State of the principal office of the corporation shall be as follows:

**3090 Shawnee Ave
West Palm Beach, FL 33409**

The board of directors may from time to time move the principal office to any other address in Florida.

ARTICLE VII, INITIAL BOARD OF DIRECTORS

This corporation shall have one Director initially. The number of directors may be either increased diminished by the by-laws adopted by the shareholders, but shall never be less than one. The name and address of the initial Directors of this corporation is as follows:

**Enrique Rente
3090 Shawnee Ave
West Palm Beach, FL 33409
President / Director**


ARTICLE VIII, INCORPORATOR

The name and address of the incorporator is:

**Enrique Rente
3090 Shawnee Ave
West Palm Beach, FL 33409**

ARTICLE IX, BY LAWS

The power to adopt, alter, amend or repeal by-laws shall be vested in the board of directors and shareholders.

ARTICLE X, AMENDMENT

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

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE XI, SUB CHAPTER "S" CORPORATION

This corporation may be made a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII, REGISTERED AGENT AND REGISTERED OFFICE

The registered Agent, **Enrique Rente**, located at **3090 Shawnee Ave., West Palm Beach, FL 33409** accepts this position signed below:

Enrique Rente CEO.

The registered office will be located at:
3090 Shawnee Ave.

West Palm Beach, FL 33409
Enrique Rente CEO.

In witness whereof, the undersigned, as subscribing incorporator, have hereunto set our hands and seals this 09th day of October 2003 for the purpose of forming this corporation under the laws of the state of Florida, and hereby make and file, in the office of the secretary of the State of Florida, these Articles of Incorporation, and certify that the facts herein stated are true.

Enrique Rente CEO.

SWORN AND SUBSCRIBED BEFORE ME

This 09th Day of October 2003

Robert B. Wester

(Notary)

