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PATRICK J. GOGGINS, P.A.

Sun Trust Building • Suite 850 777 Brickell Avenue • Miami • Florida 33131-2811

305.530.8500 • fax 305.530.8557 pgoggins@projectlaw.com • www.projectlaw.com



December 5, 2003

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

Re: JMJ Accounting Services, Inc.

Dear Division of Corporations representative:

Enclosed please find one (1) original and one (1) copy of the articles of incorporation, and a check in the amount of Eighty Seven and 50/100 Dollars (\$87.50) for the following:

Filing Fees	\$ 35.00
Registered Agent Designation	\$ 35.00
Certified Copy (optional)	\$ 8.75
TOTAL	\$ 78.75

Thank you for your prompt assistance with this matter.

Patrick J. Goggins

encl VIA USPS

ARTICLES OF INCORPORATION

The undersigned incorporator to these Articles of Incorporation, hereby forms a Corporation for profit pursuant to the Corporations Act and other laws of the State of Florida.

LIFECTIVE MATE

ARTICLE I NAME

The name of the corporation shall be: JMJ Accounting Services, Inc. (the "Corporation").

ARTICLE II PRINCIPAL OFFICE AND MAILING ADDRESS

The principal place of business and mailing address of the Corporation shall be:

7797 W. 29th Lane, Suite 101 Hialeah, FL 33018

ARTICLE III CAPITAL STOCK

The maximum number of shares of stock that the Corporation is authorized to issue and have outstanding at any one time shall be One Thousand (1,000) shares of common stock, par value One Dollar (\$1.00) per share.

ARTICLE IV INITIAL REGISTERED AGENT AND INITIAL REGISTERED OFFICE

The name and Florida street address of the initial registered agent of the Corporation shall be:

Jaime Rojas 7797 W. 29th Lane, Suite 101 Hialeah, FL 33018

ARTICLE V INITIAL BOARD OF DIRECTORS

The Corporation shall have One (1) director initially. The number of directors may be either increased or decreased from time to time as provided in the bylaws, but shall never be less than one. The name and address of the initial directors of the Corporation are:

Jaime Rojas 7797 W. 29th Lane, Suite 101 Hialeah, FL 33018

ARTICLE VI CORPORATION'S EFFECTIVE DATE

The Corporation's existence shall become effective as of the 3rd day of December, 2003.

ARTICLE VII INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation is:

Jaime Rojas 7797 W. 29th Lane, Suite 101 Hialeah, FL 33018

IN WITNESS WHEREOF, the undersigned, as Incorporator, has executed the foregoing Articles of Incorporation this 3rd day of December, 2003.

JAIME ROJAS

CERTIFICATE DESIGNATING THE ADDRESS AND AN AGENT UPON WHOM PROCESS MAY BE SERVED

WITNESSETH: That JMJ Accounting Services, Inc. desiring to organize under the laws of the State of Florida, which will have its principal offices in Florida, has named:

Jaime Rojas 7797 W. 29th Lane, Suite 101 Hialeah, FL 33018

as its agent to accept service of process within this state.

Dated this 3rd day of December, 2003.

JAIME ROJAS

ACKNOWLEDGEMENT: Having been named registered agent and to accept service of process for the above-named Corporation, at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and accept the obligations of my position as registered agent

Dated this 3rd day of December, 2003.

JAIME ROJAS, Registered Agent