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To:

Division of Corporations

Fax Number : (850)205-0381

From:

Account Name : CHRISTOPHER K. CASWELL, P.A.

Account Number: 105205003431 Phone: (941)366-7727 Fax Number: (941)366-7478 NOW MAR -1 P 3: 1

FLORIDA PROFIT CORPORATION OR P.A. JLS & ASSOCIATES, INC.

-Sales Management Group, Inc.

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FLORIDA DEPARTMENT OF STATE Glenda E. Hood Secretary of State

February 26, 2004

CHRISTOPHER K. CASWELL, P.A.

SUBJECT: SALES MANAGEMENT GROUP, INC.

REF: W04000008158

We have received your document for SALES MANAGEMENT GROUP, INC.. However, the document has not been filed and is being returned for the following:

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.

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

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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.

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Loria Poole Document Specialist New Filings Section FAX Aud. #: H04000039655 Letter Number: 204A00012996 ARTICLES OF INCORPORATION OF

JLS & ASSOCIATES, INC.

ARTICLE 1. - NAME

The name of this corporation is JLS & ASSOCIATES, INC..

ARTICLE 2, - PRINCIPAL OFFICE; MAILING ADDRESS

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The principal office of the corporation is initially 1709 Keely Lane, Sarasota, FL 34232 and the mailing address of the corporation is initially 1709 Keely Lane, Sarasota, FL 34232. The corporation may change its principal office and/or mailing address from time to time as permitted by law.

ARTICLE 3. - PURPOSE

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

ARTICLE 4. - CAPITAL STOCK

This corporation is authorized to issue 10,000 shares of voting common stock with a par value of \$1.00 (One Dollars and No Cents).

ARTICLE 5. - PREEMPTIVE RIGHTS

The holders of the common stock of the corporation shall not have preemptive rights to purchase additional shares.

ARTICLE 6. - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent and office of this corporation is Chris Caswell, 2364 Fruitville Road, Sarasota FL 34237.

ARTICLE 7. - INITIAL BOARD OF DIRECTORS

The number of directors may be either increased or diminished from time to time by the Bylaws, but shall never be less than one.

Joel H. Smolka

Director Director

Lynn S. Smolka

ARTICLE 8. - INCORPORATOR

The name and address of the Incorporator is: Chris Caswell, 2364 Fruitville Road, Sarasota, FL 34237.

ARTICLE 9. - INDEMNIFICATION

All officers and directors shall be indemnified by the corporation to the fullest extent permitted by law against all expenses and liabilities, including attorneys' fees reasonably incurred in connection with any threatened, pending or completed action, suit or proceeding or settlement thereof in which they may become involved as a party or otherwise by reason of holding such office. The corporation may purchase and maintain insurance on behalf of all officers and directors against any liability asserted against them or incurred by them in their capacity as officers and directors or arising out of their status as such.

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ARTICLE 10. - CUMULATIVE VOTING

At each election for directors every shareholder entitled to vote in the election shall have the right to cumulate his votes by giving one candidate as many votes as the number of directors to be elected at that time multiplied by the number of his shares, or by distributing the votes on the same principal among any number of the candidates.

The undersigned incorporator has executed these Articles of Incorporation on February 27, 2004.

Chris Caswell

ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT FOR

JLS & ASSOCIATES, INC.

Having been named to accept service of process for the above stated corporation, at the place designated in the corporation's Articles of Incorporation, I hereby acknowledge and accept the appointment and agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

DATED: February 27, 2004

MPR-01-2004

18:03

Chris Caswell, Attorney

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA