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SECRETARY OF STATE
DIVISION OF CORPORATIONS
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3-8-04
MC

February 22, 2004

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

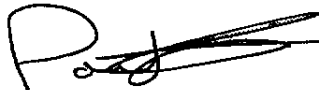
Dear Sirs:

Please file these Articles of Incorporation on behalf of JMK SOLUTIONS, INC. with the Secretary of State. Please date the corporation to begin as of February 22, 2004. Please mail a copy of the acceptance and the articles to:

PAUL R. SHORT, PRESIDENT
7522 NORTH 40TH STREET
Tampa, Florida 33604

Thank You.

Sincerely,

A handwritten signature in dark ink, appearing to read "Paul R. Short", is written over a horizontal line.

PROFESSIONAL ACCOUNTING ASSOCIATES, INC.

ENCLOSURES: ORIGINAL ARTICLES OF INCORPORATION
CHECK PAYABLE TO SECRETARY OF STATE FOR
\$78.75

PRS/slc

ARTICLES OF INCORPORATION
OF
JMK SOLUTIONS, INC.

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DIVISION OF CORPORATIONS
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ARTICLE I - NAME

The name of the Corporation is **JMK SOLUTIONS, INC.**

ARTICLE II - DURATION

The corporation shall have perpetual existence.

ARTICLE III - PURPOSE

The general purpose for which this corporation is being organized shall include the transaction of any or all lawful businesses for which corporations may be incorporated under Chapter 607 of the Florida Statutes now existing, or as subsequently amended, and shall include the following rights and privileges:

A. To manufacture, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign, transfer or otherwise dispose of and to invest in, trade in, deal in and with goods, wares, merchandise, real and personal property, and services of every class, kind and description: except that it is not to conduct a railroad, canal, telegraph, telephone or cemetery company, a building and loan association, mutual fire insurance association, cooperative association, fraternal benefit society, state fair or exposition.

B. To conduct business in , have one or more offices in, and buy, hold mortgage, sell convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and licenses in the State of Florida and all other states and countries.

- C.** To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidence of indebtedness, and execute such mortgages, transfers of corporate property or other instruments to secure the payment of corporation indebtedness as required.
- D.** To purchase the corporation assets of any other corporation and engage in the same or other charter of business.
- E.** To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire and dispose of the shares of the capital stock or any bonds, securities, or other evidence of indebtedness, created by any other corporation of the State of Florida or any other State or government and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.
- F.** The foregoing enumeration of purposes shall not be deemed to limit or restrict the general powers of the corporation conferred on it by law, or to limit or restrict such powers as may be implied to it for the proper exercise of its express purposes and the performances of its authorized functions.

ARTICLE IV - SHARES

The aggregate number of shares which the corporation shall have authority to issue shall have authority to issue shall constitute 1,000,000 shares of common stock, each share having a par value of \$1.00, each share of which shall entitle the owner thereof to one vote at any meeting of the stockholder. The whole or any part of the capital stock of this corporation shall be payable in lawful money of the United States of America, or property, labor or services at a just valuation to be fixed by the stockholders. Property or labor may also be purchased with the capital stock at such valuation as shall be fixed by the stockholders.

ARTICLE V - CAPITALIZATION

The beginning capital of this corporation shall be worth at least five hundred dollars in cash, property, labor or services at a just valuation to be fixed by the stockholders.

ARTICLE VI - CORPORATE ADDRESS AND REGISTERED AGENT

The street address of the **corporations' initial registered office** shall be **7522 North 40th Street, Tampa, Florida 33604** and its **initial registered agent** at such address shall be **PAUL R. SHORT**. The **principal office of the corporation is 13790 87TH Place, Seminole, Florida 33776** and the mailing address is 13790 87th Place, Seminole, Florida 33776.

ARTICLE VII - DIRECTORS

Initially the corporation shall have 1 director(s) whose name(s) and address (es) are as follows:

**Marie M. Kostamo, President
13790 87th Place
Seminole, Florida 33776**

ARTICLE VIII - INCORPORATOR

The corporation shall have one Incorporator whose name and address is as follows:

**Marie M. Kostamo, President
13790 87th Place
Seminole, Florida 33776**

ARTICLE IX - CORPORATION BEGIN DATE

The corporation shall have an **effective beginning date of February 22, 2004.**

ARTICLE X - POWERS

The power to adopt, alter, amend or repeal the corporate by-laws is hereby reserved to the shareholders of the corporation. **IN WITNESS WHEREOF, the undersigned Incorporator has made, subscribed and acknowledged these Articles of Incorporation on this twenty second day of February 2004.**

Marie M. Kostamo

Marie M. Kostamo, President

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING
AGENT UPON ITS PROCESS MAY BE SERVED.**

**IN COMPLIANCE WITH SECTION 48.091 FLORIDA
STATUTES, THE FOLLOWING IS SUBMITTED:**

First that: JMK Solutions, Inc.

Desiring to organize or qualify under the laws of the State of Florida,
with its principal place of business at 13790 87th Place, in the city of
Seminole in the State of Florida whose zip code is 33776 has named
Paul R. Short located at 7522 North 40th Street in the city of Tampa in
the State of Florida whose zip code is 33604 as its agent to accept
service of process within Florida.

SIGNATURE Marie M. Footando
CORPORATE OFFICER

TITLE Director

DATE February 22, 2004

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SECRETARY OF STATE
DIVISION OF CORPORATIONS

Having been named to accept service of process for the above stated
corporation, at the place designated in this certificate, I hereby 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.

SIGNATURE [Signature]
REGISTERED AGENT

DATE February 22, 2004