

PO4000063151

DEBBIE'S ACCOUNTING SERVICE, INC.
1821 PARENTAL HOME RD. SUITE #7
JACKSONVILLE, FL 32216

(City/State/Zip/Phone #)

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(Business Entity Name)

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4/30/04

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**STATE OF FLORIDA
ARTICLES OF INCORPORATION
OF
J-Class, Inc.**

SECRETARY OF STATE
TALLAHASSEE FLORIDA

The Undersigned, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation.

ARTICLE I - NAME

The name of this corporation is: J-Class, Inc., and the principal physical address of this corporation is 15975 County Rd W 108 Hilliard, Florida 32046. The mailing address of this corporation is Post Office Box 16952, Jacksonville, Florida 32245-6952. The phone number of this corporation is (904) 345-2982.

ARTICLE II - DURATION

This corporation shall have perpetual existence.

ARTICLE III - PURPOSE

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

ARTICLE IV - CAPITAL SHARES

The aggregate number of shares, which the corporation shall have authority to issue, shall be one hundred (100) Shares of Common Stock, having a nominal par value of \$1.00 per share.

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ARTICLE V - REGISTERED OFFICE & AGENT

The street address of the initial registered office of this corporation is 15975 County Rd W 108 Hilliard, Florida 32046, and the initial Registered Agent of this corporation at that address is Robert Jay.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one director, initially. Thereafter, the number of directors may be either increased or decreased from time to time in the manner provided in the By-Laws. The names and addresses of the initial directors of this corporation are:

Robert Jay, 15975 County Rd W 108 Hilliard, Florida 32046
(100% Ownership) President/Vice President/Secretary/Treasurer/Director

ARTICLE VII - INCORPORATOR

The name and address of the person signing these Articles is:

Robert Jay, 15975 County Rd W 108 Hilliard, Florida 32046

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ARTICLE VIII - INDEMNIFICATION

The corporation shall have the power to indemnify all officers and directors and former officers and directors to the fullest extent permitted by law.

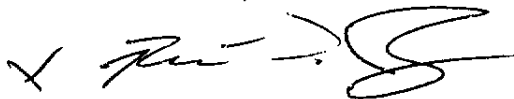
ARTICLE IX - AMENDMENT

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

ARTICLE X - CORPORATE EXISTENCE

The date of commencement of corporate existence shall be April 30, 2004

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 10th day of February 2004.

A handwritten signature in black ink, appearing to read 'Robert Jay', is written over a horizontal line.

Robert Jay, President

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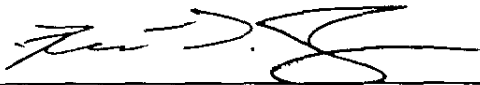
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CLERK OF STATE
TALLAHASSEE FLORIDA

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STATE OF FLORIDA
COUNTY OF DUVAL

Before me, the undersigned authority, personally appeared, and produced current Florida Driver's license as identification, as well as personally known to me, Robert Jay, President, who, and after being duly sworn, deposes and says that he is the person described as incorporator of these Articles of Incorporation, and that the information therein contained is true and correct.



Robert Jay, President

Sworn to and subscribed before me this 10th day of February 2004.


FLORIDA NOTARY PUBLIC, STATE OF FLORIDA

Deborah A. Crego
My Commission DD304631
Expires June 25, 2006

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated corporation, at the place designed in this certificate, I hereby accept to act in this capacity and agree to comply with the provisions of the Florida statutes relative to keeping open said office.



Robert Jay, President