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TALLAHASSEE, FLORIDA

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October 7, 2004

Secretary of State
Corporate Division
The Capital
Tallahassee, FL 32304

Re: IMAC REAL ESTATE SERVICES, INC.

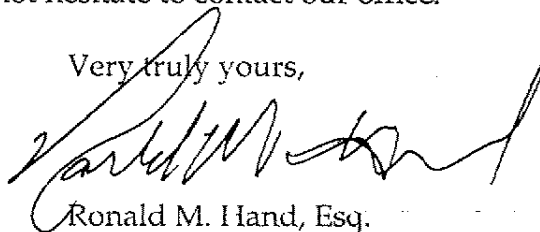
Dear Sir/Madam:

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above-named corporation. We have also enclosed a check in the amount of \$122.50, to cover the cost for filing and certified copy fees.

Please process the enclosed Articles at your earliest convenience, and return the certified copy of same to our office. We have provided a self-addressed, stamped envelope for your ease in doing so.

Thank you for your prompt attention to the above. Should you have any questions concerning the enclosed, please do not hesitate to contact our office.

Very truly yours,



Ronald M. Hand, Esq.

RMH/sg
Enclosures

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ARTICLES OF INCORPORATION
OF
JMAC REAL ESTATE SERVICES, INC.

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation:

ARTICLE I
NAME

The name of the Corporation is: **JMAC REAL ESTATE SERVICES, INC.**

ARTICLE II
DURATION

The duration of the Corporation is perpetual.

ARTICLE III
PURPOSE

The general purposes for which the Corporation is organized are the following:

1. To engage in and transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act. No other purpose limits this general purpose in any way.
2. To do such other things as are incidental to the purposes of the Corporation or necessary or desirable in order to accomplish them.
3. To purchase, receive by way of gift, subscribe for, invest in, and in all other ways acquire, import, lease, possess, maintain, handle on consignment, own, hold for investment or otherwise, use, enjoy, exercise, operate, manage, conduct, perform, make, borrow, guarantee, contract in respect of, trade and deal in, sell, exchange, let, lend, export, mortgage, pledge, deed in trust, hypothecate, encumber, transfer, assign and in all other ways dispose of, design, develop, invent, improve, equip, repair, alter, fabricate, assemble, build, construct, operate, manufacture, plant, cultivate, produce, market, and in all other ways (whether like or unlike any of the foregoing), deal in and with property of every kind and character, real, personal, or mixed, tangible or intangible, wherever situated and however held, including, but not limited to, money, credits, choses in actions, securities, stocks, bonds, warrants, script, certificates, debentures, mortgages, notes, commercial paper, and other obligations and evidences of interest in or indebtedness of any person, firm, or corporation, foreign or domestic, or of any government or subdivision or agency thereof, documents of title, and accompanying rights, and every other kind

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and character of personal property, real property (improved or unimproved), and the products and avails thereof, and every character of interest therein and appurtenance thereto, including, but not limited to, mineral, oil, gas, and water rights, all or any part of any going business and its incidents, franchises, subsidiaries, charters, concessions, grants, rights, powers, or privileges, granted or conferred by any government or subdivision or agency thereof, and any interest in or part of any of the foregoing, and to exercise in respect thereof all of the rights, powers, privileges, and immunities of individual owners or holders thereof.

4. To hire and employ agents, servants, and employees, and to enter into agreements of employment and collective bargaining agreements, and to act as agent, contractor, trustee, factor, or otherwise, either alone or in company with others.

5. To promote or aid in any manner, financially or otherwise, any person, firm, association, or corporation, and to guarantee contracts and other obligations.

6. To let concessions to others to do any of the things that this corporation is empowered to do, and to enter into, make, perform, and carry out, contracts and arrangements of every kind and character with any person, firm, association, or corporation, or any government or authority or subdivision or agency thereof.

7. To carry on any business whatsoever that this corporation may deem proper or convenient in connection with any of the foregoing purposes or otherwise, or that it may deem calculated, directly or indirectly, to improve the interests of this corporation, and to do all things specified in the Florida Statutes, and to have and to exercise all powers conferred by the laws of the State of Florida on corporations formed under the laws pursuant to which and under which this corporation is formed, as such laws are now in effect or at any time hereafter be amended and to do any and all things hereinabove set forth to the same extent and as fully as natural persons might or could do, either alone or in connection with other persons, firms, associations, or corporations, and in any part of the world.

The foregoing statement of purposes shall be construed as a statement of both purposes and powers, shall be liberally construed in aid of the powers of this corporation, and the powers and purposes stated in each clause shall, except where otherwise stated, be in nowise limited or restricted by any term or provision of any other clause, and shall be regarded not only as independent purposes, but the purposes and powers stated shall be construed distributively as each object expressed, and the enumeration as to specific powers shall not be construed as to limit in any manner the aforesaid general powers, but are in furtherance of, and in addition to and not in limitation of the general powers.

ARTICLE IV CAPITAL STOCK

The aggregate number of shares which the Corporation is authorized to issue is 7,500

shares of common stock. Such shares shall be of a single class and shall have a par value of \$1.00 per share.

ARTICLE V
INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial Registered Office of the Corporation is: 12049 Socrates Drive, Orlando, Florida 32826 and the name of its initial Registered Agent at that address is: James McKinney. The principal place of business and mailing address for the corporation is: 12049 Socrates Drive, Orlando, Florida 32826.

ARTICLE VI
INITIAL BOARD OF DIRECTORS

The number of Directors constituting the initial Board of Directors is one (1). The number of Directors may be increased or decreased from time to time in accordance with the Bylaws but shall never be less than one (1). The name and address of each initial Director of the Corporation is as follows:

James McKinney
12049 Socrates Drive
Orlando, Florida 32826

ARTICLE VII
INCORPORATOR

The name and address of each Incorporator is as follows:

Jim McKinney
12049 Socrates Drive
Orlando, Florida 32826

AMENDMENT

The 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 Shareholders is subject to this reservation.

ARTICLE IX
INDEMNIFICATION

The Corporation shall indemnify each Officer and Director, including former Officers and Directors, to the full extent permitted by law.

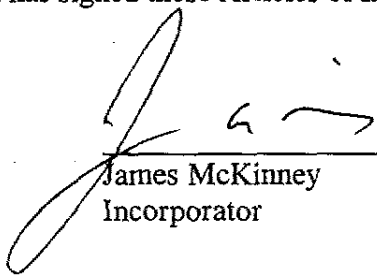
ARTICLE X
BY-LAWS

The power to adopt, alter, amend and repeal the By-Laws shall be vested in the Board of Directors, but all alterations, amendments and repeals of the By-Laws must be approved by a majority of the Shareholders.

ARTICLE XI
COMMENCEMENT OF CORPORATE EXISTENCE

In accordance with Florida Statutes, the date when corporate existence shall commence is the date of subscription and acknowledgment of these Articles of Incorporation.

IN WITNESS WHEREOF, the undersigned has signed these Articles of Incorporation on this 7th day of October, 2004.


James McKinney
Incorporator

STATE OF FLORIDA)
COUNTY OF OSCEOLA)

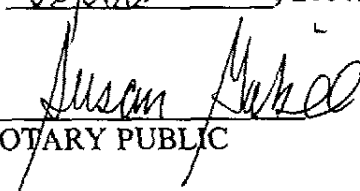
BEFORE ME, personally appeared James McKinney well known and known to me to be the person described in and who executed the foregoing Articles of Incorporation and acknowledged to and before me that she executed said instrument for the purposes therein expressed. An oath was not taken and a Florida Driver's License was used as identification.

WITNESS my hand and official seal this 7th day of October, 2004.

My Commission Expires:



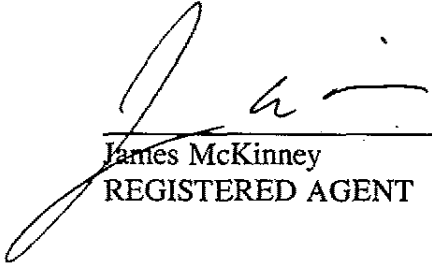
Susan Gabriel
My Commission DD220220
Expires July 01, 2007


NOTARY PUBLIC

ACCEPTANCE BY REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent of *JMAC REAL ESTATE SERVICES, INC.*, which is contained in the foregoing Articles of Incorporation.

DATED this 14th day of October, 2004.


James McKinney
REGISTERED AGENT

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