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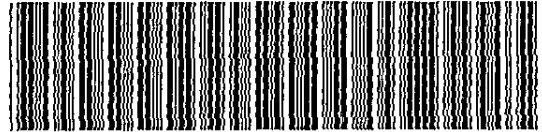
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**JACOBS ACCOUNTING, INC.
2121 MAIN STREET
DUNEDIN, FL. 34698**

10/20/2004

**FLORIDA DEPARTMENT OF STATE
DIV. OF CORPORATIONS
P. O. BOX 6327
TALLAHASSEE, FL. 32314**

TO WHOM IT MAY CONCERN,

ENCLOSED IS A CHECK IN THE AMOUNT OF \$ 78.75 FOR THE INCORPORATION OF
JCRUISERS, INC.

PLEASE RETURN THE CERTIFICATE AND ARTICLES OF INCORPORATION TO:

JACOBS ACCOUNTING & COMPUTERS, INC.
2121 MAIN STREET
DUNEDIN, FLORIDA 34698

IF YOU HAVE ANY QUESTIONS PERTAINING TO THIS MATTER PLEASE CALL 727-210-2552.

RESPECTFULLY SUBMITTED,



HARLEY JACOBS
ACCOUNTANT

ARTICLES OF INCORPORATION
OF

JCRUISERS, INC.

The undersigned incorporator of these Articles of Incorporation, a natural person competent to contract, hereby presents these Articles for the formation of a corporation under the laws of the State of Florida.

ARTICLE I: NAME

The name of the Corporation is

JCRUISERS, INC.

ARTICLE II: DURATION

The Corporation shall have perpetual existence.

ARTICLE III: PURPOSE

The nature of the business and the objects and purposes proposed to be transacted, promoted or carried on are to engage in any all legal business. The primary purpose is to conduct Fishing Charters.

ARTICLE IV: CAPITAL STOCK

The maximum number of shares of stock that the Corporation is authorized to have outstanding at any one time is ONE THOUSAND(1000) shares of common stock having a par value of One (\$1.00) Dollar per share.

ARTICLE V: SECTION 1244 STOCK

The Corporation, and the party hereto, shall take whatever action shall be necessary to cause the shares of the Corporation to qualify as "Section 1244 Stock" as such term is used and defined in the Internal Revenue Code of 1954, as amended, and Regulations issued thereunder.

ARTICLE VI: INITIAL REGISTERED OFFICE AND AGENT

The post office address of the Corporation's initial registered office is 1047 IROQUOIS STREET, CLEARWATER, FL. 33755 and the name of its initial registered agent at such address is JOHN A. PARISH. The Board of Directors may from time to time move the registered office to any other address in the State of Florida.

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ARTICLE VII: INITIAL DIRECTORS

The initial Board of Directors shall consist of One Director whose name and post office address is as follows:

**JOHN A. PARISH
1047 IROQUOIS STREET
CLEARWATER, FL. 33755**

who shall hold office until the first annual meeting of the shareholders, and until his or her successor shall have been elected and qualified or until his or her earlier resignation, removal from office, or death.

ARTICLE VIII: INCORPORATOR

The name and post office address of the person signing these Articles of Incorporation as an Incorporator is as follows:

**JOHN A. PARISH
1047 IROQUOIS STREET
CLEARWATER, FL. 33755**

ARTICLE IX: AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon, unless all of the directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All rights of shareholders are subject to these reservations.



JOHN A. PARISH

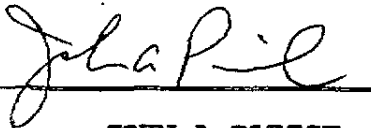
RESIDENT AGENT CERTIFICATE

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act:--

JCRUISERS, INC. desiring to organize under the laws of the State of Florida with its principal office located at 1047 IROQUOIS STREET, CLEARWATER, FL. 33755 has named JOHN A. PARISH, located at 1047 IROQUOIS STREET, CLEARWATER, FL. 33755 as its agent to accept service of process within the State.

ACKNOWLEDGEMENT

Having been named to accept service of process for the above-styled Corporation, at the place designated in this Certificate, I hereby accept to act in this capacity and agree to comply with the provisions of said Act relative to keeping open said office.


JOHN A. PARISH

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