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TALLAHASSEE, FLORIDA

3/17/05

LAW OFFICES
STAN L. RISKIN, P.A.
8000 PETERS ROAD, SUITE A-200
PLANTATION, FLORIDA 33324

Telephone: 954-473-2200
Facsimile: 954-915-8900

STAN L. RISKIN
ATTORNEY AT LAW

MIAMI OFFICE
13899 BISCAYNE BLVD., STE 106
NORTH MIAMI BEACH, FL 33181
305-702-6465

VIA-FEDERAL EXPRESS

March 5, 2005

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

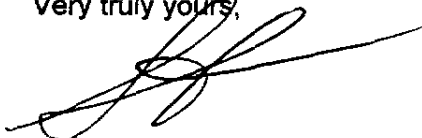
Re: JAM GLOBAL EBENTERPRISES, INC.

Dear Sir/Madam:

Please find enclosed two original Articles of Incorporation along with a check in the sum of \$78.75 in regard to the above-referenced matter. Please send a certified copy back to this office at your earliest convenience in the return paid fedex envelope enclosed.

Thank you for our attention in this regard.

Very truly yours,



STAN L. RISKIN, ESQ.
SLR/nln
Enclosures

ARTICLES OF INCORPORATION
OF
JAM GLOBAL ENTERPRISES, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I
Corporate Name

The name of this Corporation is:

JAM GLOBAL ENTERPRISES, INC.

ARTICLE II
Principal Office

The principal place of business and mailing address of this Corporation shall be:

8000 Peters Rd. Suite A-200
Plantation, Florida 33324

ARTICLE III
Capital Stock

This Corporation is authorized to issue a maximum of FIVE HUNDRED (500) Shares of Stock. The Shares of Stock authorized shall be common stock having a par value of ONE AND 00/100 (\$1.00) DOLLAR per share. The consideration to be paid for each share of stock shall be fixed by the Board of Directors.

ARTICLE IV
Initial Registered Agent and Initial Registered Office

The Corporation's initial registered agent and registered office in the State of Florida shall be **STAN L. RISKIN, 8000 Peters Rd. Suite A-200, Plantation, Florida 33324.**

ARTICLE V
Incorporator

The name and post office address of each Incorporator executed these Articles of Incorporation is as follows:

<u>Name</u>	<u>Address</u>
STAN L. RISKIN	8000 Peters Rd. Suite A-200 Plantation Florida 33324

ARTICLE VI
Amendments

This Corporation reserves the right to amend or appeal any provisions contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the Stockholders is subject to this reservation.

ARTICLE VII
Commencement Date

Corporate existence will commence on March 13, 2005.

The undersigned Incorporator for the purpose of forming a Corporation to do business within the State of Florida, does make and file these Articles of Incorporation, hereby declaring and certifying that the facts herein stated are true.

Dated and Signed on March 5, 2005.



STAN L. RISKIN

ACCEPTANCE OF REGISTERED AGENT

Having been named as Registered Agent and to accept service of process for
COHEN TIMES TWO, INC. at the place designated in this Certificate, I hereby
accept the appointment as Registered Agent and agree to act in this capacity. I further
agree to comply with the provisions of all statutes relating to the proper and complete
performance of my duties, and I am familiar with and accept the obligations of my
position as Registered Agent.



STAN L. RISKIN
Registered Agent

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TALLAHASSEE, FLORIDA