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Accountancy Corporation
205 W. Martin Luther King Blvd., #204
Tampa, FL 33603

(Address)

(City/State/Zip/Phone #)

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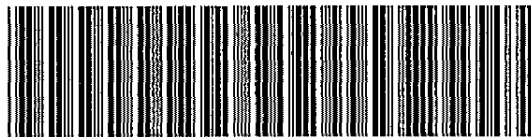
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FLORIDA DEPARTMENT OF STATE
Glenda E. Hood
Secretary of State

March 29, 2005

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DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

KATHY L. COLE ACCOUNTING AND TAX SERVICE
205 W. M.L. KING BLVD., SUITE #204
TAMPA, FL 33603

SUBJECT: J & M ARCE, INC.
Ref. Number: W05000016014

We have received your document for J & M ARCE, INC. and your check(s) totaling \$78.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The registered agent must sign accepting the designation.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6965.

Dorine Martin
Document Specialist
New Filings Section

Letter Number: 105A00021318

ARTICLES OF INCORPORATION
OF
J & M ARCE , INC.

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DIVISION OF CORPORATIONS
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The undersigned, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following articles of incorporation for such corporation.

ARTICLE I

The name of the corporation is J & M ARCE, INC.

ARTICLE II

The corporation may engage in any activity of business permitted under the laws of the United States and of this State.

ARTICLE III

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is ONE THOUSAND (1000) shares of common stock, each share having the par value of ONE (\$1.00) DOLLAR.

ARTICLE IV

The amount of capital with which this corporation shall begin business is ONE THOUSAND (\$1,000.00) DOLLARS.

ARTICLE V

This corporation shall have perpetual existence.

ARTICLE VI

The initial street address of the principal office of this corporation:
6210 SHELDON RD. #20
TAMPA, FL. 33615

ARTICLE VII

The corporation shall have one (2) director initially, whose name and street

address are as follows:

1. MARITZA ARCE
6210 SHELDON RD #200
TAMPA, FL. 33615
2. JAMES ARCE
6210 SHELDON RD #200
TAMPA, FL. 33615

ARTICLE VII

The name and street address of the subscribers to these Articles of Incorporation are as follows:

MARITZA ARCE
18129 NASSAU POINT DR
TAMPA, FL. 33647

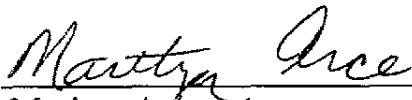
ARTICLE IX

The name and street address of the Registered Agent of this corporation is as follows:

Kathy L. Cole
205 W. MLKing Blvd #204
Tampa, FL. 33603

IN WITNESS WHEREOF, I have hereunto set my hand and seal,
acknowledged and filed the foregoing Articles of Incorporation under the laws of
the State of Florida, this 8th day of March 2005.


NOTARY


Maritza Arce

"I hereby accept the responsibilities of registered agent"



Kathy L. Cole

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