Electronic Articles of Incorporation For

P06000050547 FILED April 10, 2006 Sec. Of State clewis

J & L VENTURES TWO, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

J & L VENTURES TWO, INC.

Article II

The principal place of business address:

12175 6TH STREET E TREASURE ISLAND, FL. US 33706

The mailing address of the corporation is:

12175 6TH STREET E TREASURE ISLAND, FL. US 33706

Article III

The purpose for which this corporation is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is: 100

Article V

The name and Florida street address of the registered agent is:

LEONARD M COOPERMAN 12175 6TH STREET E TREASURE ISLAND, FL. 33706 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: LEONARD M COOPERMAN

Article VI

The name and address of the incorporator is:

LEONARD M COOPERMAN 12175 6TH STREET E

TREASURE ISLAND, FL 33706

Incorporator Signature: LEONARD M COOPERMAN

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P LEONARD M COOPERMAN 12175 6TH STREET E TREASURE ISLAND, FL. 33706 US

Title: VP JENNIFER K COOPERMAN 12175 6TH STREET E TREASURE ISLAND, FL. 33706 US

Article VIII

The effective date for this corporation shall be:

04/09/2006