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RHC ACCOUNTING & TAX SERVICE, INC.

3423 N. Hiatus Road Sunrise, FL 33351

July 16, 2009

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, Fl 32399

Dear Department of State:

Enclosed please find the articles of Incorporation for:

JLPT, INC.

Also enclosed is a check in the amount of \$70.00 covering all filing fees.

If you have any questions, please do not hesitate to call me at: (954) 722-1511.

Sincerel

Robjer H. Cohen

RH¢ Accounting & Tax Service, Inc.

3425 N. Hiatus Rd Sunrise, FL 33351

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ARTICLES OF INCORPORATION OF J L P T, INC.

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- SECRETARY OF SIMIL TALLAHASSEE FLORIDA

The undersigned for the purpose of foregoing a corporation under the Florida General Corporation Act, do hereby adopt the following articles of incorporation.

Article I Corporate name and address

The name of the corporation is J

J L P T, Inc. 5928 NW 93RD Terrace Tamarac, FL 33321

ARTICLE II Term of Existence

The duration of the corporation is perpetual; to be commences with the filing of these articles with the Department of State of the State of Florida.

Article III Nature of Business

To provide financing for automotive vehicles and to transact any lawful business for which corporations may be incorporated under the Florida General Corporations act.

Article IV

Authorized Shares

The aggregate number of shares which the corporation is authorized to issue is 1000 shares. Such shares shall be of a single class and have a par value of \$1.00 per share

Article V Initial Agent

The name of the initial agent is

The initial registered agent's office is

Jeffrey Lawson 5928 NW 93rd Terrace Tamarac, FL 33321

Article VI Initial Board of Directors and Officers

There will be one(1) initial director and incorporator:

The name of the initial directors and incorporators are:

1. Jeffrey Lawson

The address of the initial directors and incorporator is: 5928 NW 93rd Terrace Tamarac, FL 33321

Jeffrey Lawson, Incorporator & Director

Dated this 23 day of Jour, 2009

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SECRETARY OF OFFICE FUORIDA

CERTIFICATE DESIGNATING PLACE OF BUSINESS FOR THE SERVICE
OF PROCESS WITHIN THIS STATE NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED

In pursuance to chapter 48.901, Florida statues, the following is submitted In compliance with said act:

J L P T, INC.

Desiring to organize under the laws of the State of Florida, with its principal Office as indicated in the articles of incorporation, in the city of Tamarac Has named Jeffrey Lawson to accept service of process in the State of Florida.

Having been named to accept service of process for the above stated

Corporation, at a 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.

By: Agent-

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SECRETARY OF PURISH FALLAHASSEE FLORID!

STATE OF FLORIDA

COUNTY OF BROWARD

I hereby certify that on this 23 day of 400, 2009, before me Personally appeared:

Jeffrey Lawson

Incorporator & Director of

JLPT, INC.

Under the laws of the State of Florida, to me known to be the person/persons

Described in and who executed the foregoing instrument and severally
acknowledge the execution thereof to be their free act and deed as directors, for
the uses and purposes therein mentioned: and the said instrument is the act and
deed of said corporation.

Witness my signature and official seal on 7/23, 2009 in the county of Broward and the State of Florida.

Notary-Public At-Large State of Florida

Official Seal: My Commission expires:

