

May 6, 1996

P96000041972

Florida Department of State
Division of Corporation
P.O. Box 6327
Tallahassee, Florida 32314

EFFECTIVE DATE

5-6-96

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for J & B Planning, Inc. and a check in the amount of \$ 122.50 for the filling of these articles. Please file these articles with an effective date of May 6, 1996.

Please file these articles and returns the certified copy to me at my office:

M. Tachibana, C.P.A., P.A.
1000 Quayside Terr. #1608
Miami, Florida 33138

500001815835
-05/09/96--01119--017
****122.50 ****122.50

Sincerely,

MAY 16 1996

BSB

M. Tachibana C.P.A., P.A.

FILED
96 MAY -9 PM 12:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
J & B Planning, Inc.

FILED
96 MAY -9 PM 12:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation:

ARTICLE I - NAME

EFFECTIVE DATE
5-6-96

The name of this corporation is J & B Planning, Inc. The mailing address of the corporation is 2420 Albaca Drive, Orlando, Florida 32837.

ARTICLES II - PURPOSE

The purpose of the corporation is to engage in any lawful act or activity for which corporations may be organized under the laws of Florida and the United States.

ARTICLE III - DURATION

This corporation shall have perpetual existence commencing on the date of execution and acknowledgement of these Articles of Incorporation.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 500 shares of \$1.00 par value Common Stock which shall be designated "Common Shares".

ARTICLE V - PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which she already holds, shall have the right to purchase her pro rate share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

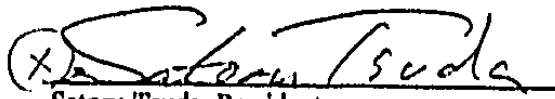
The street address of the initial registered office of this corporation is 2420 Albaca Drive, Orlando, Florida 32837 and the name of the initial registered agent of this corporation at this address is Satoru Tsuda.

ARTICLES VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less than one. The names and address of the initial directors of this corporation are:

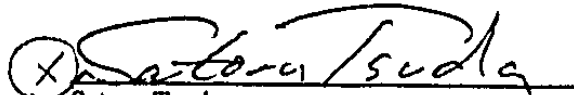
In pursuance of Chapter 48.091 Florida Statutes, the following is submitted in compliance with said Act:

That J & B Planning, Inc. desiring to organize under the laws of the State of Florida with its principal office as indicated in the he Articles of Incorporation at the city of Orlando, County of Orange, State of Florida, has named J & B Planning, Inc. located at 2420 Albaca Drive, Orlando, Florida 32837 as its agent to accept service of process within this state.


Satoru Tsuda, President
6 May, 1996

ACKNOWLEDGEMENT:

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.


Satoru Tsuda
6 May, 1996

FILED
96 MAY -9 PM 12:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA