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EMPIRE CORPORATE KIT

P.14/23

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(((H96000009739))) DOCUMENT TYPE: FLORIDA PROFIT CORPORATION OR P.A.
NAME: J & B ACCOUNTING SERVICES, INC.

FAX AUDIT NUMBER: H96000009739

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EMPIRE CORPORATE KIT

**ARTICLES OF INCORPORATION
OF
J & S ACCOUNTING SERVICES, INC.**

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96 JUL 15 PM 12:39
P.15/23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this corporation is J & S ACCOUNTING SERVICES, INC.

ARTICLE II - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE III - CAPITAL STOCK

This corporation is authorized to issue 500 shares of One Dollar (\$1.00) par value common stock.

ARTICLE IV - INITIAL REGISTERED OFFICE AND AGENT

The principal address of the corporation is 13131 S.W. 10th Street, Miami, Florida 33184. The initial registered office of this corporation is 13131 S.W. 10th Street, Miami, Florida 33184, and the name of the initial registered agent of this corporation at that address is Joyce Jackson.

ARTICLE V - INITIAL BOARD OF DIRECTORS

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

Joyce Jackson
13131 S.W. 10th Street
Miami, Florida 33184

Prepared by: Richard Sinnes, CPA
8600 NW S. River Dr. #101
Miami, FL 33166
305-885-5099

Prepared by: Richard A. Sinnes, P.A.
8600 NW S. River Dr. #101
Miami, Florida 33166

ARTICLE VI - INCORPORATORS

The name and address of the person signing these articles is:

Joyce Jackson
13131 S.W. 10th Street
Miami, Florida 33184

500 Shares

IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation this 12th day of July, 1996.

Joyce Jackson
Joyce Jackson, Subscriber

STATE OF FLORIDA)

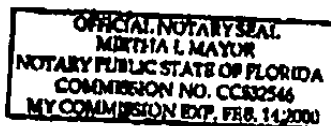
COUNTY OF DADE)

Before me, a notary public authorized to take acknowledgements in the state and county set forth above, personally appeared Joyce Jackson, known to me to be the person who executed the foregoing Articles of Incorporation, and she acknowledged to me that she executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the state and county aforesaid, this 12th day of July, 1996.

Martha L. Mayor
Notary Public, State of
Florida, at Large

My Commission Expires:



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SECRETARY OF STATE
TALLAHASSEE, FLORIDA**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

Pursuant to the provisions of section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the state of Florida.

First, that J & S Accounting Services, Inc. desiring to organize under the laws of the State of Florida, with its principal office, as indicated in the articles of incorporation, has named Joyce Jackson located at 13131 S.W. 10th Street, City of Miami, County of Dade, State of Florida, as its agent to accept service of process within this state.

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION 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 PROVISION 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.

SIGNATURE

Joyce Jackson
Joyce Jackson

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