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WILLIAM D. MAHONY
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8 Beacon Street
Boston, Massachusetts 02108

Tel. (617) 248-0877
Fax (617) 227-7071

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Fla. 32314

August 26, 1996

700001951797
-09/19/96--01069--007
*****35.00 *****35.00

SUBJECT: Incorporation of JMQ Corporation

Dear Sirs:

700001951797
-09/19/96--01069--008
*****35.00 *****35.00

Enclosed please find an original and one copy of the Articles Of Incorporation for JMQ Corporation and a check in the amount of \$35.00 for the filing fee. If you should need any further information, please contact Bill Mahony at 617-248-0877.

The approved Articles should be returned to:

William D. Mahony
6 Beacon Street Suite 815
Boston, Ma. 02108

Sincerely,


William D. Mahony

RECEIVED
SEP 13 PM 2:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

789,615,593, 2287,671
W96-18373

B. REGISTER 'SEP 3 1996



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

September 3, 1996

WILLIAM D MANONY, ESQUIRE
6 BEACON STREET
BOSTON, MA 02108

SUBJECT: JMQ CORPORATION
Ref. Number: W96000018373

We have received your document for JMQ CORPORATION and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The document must contain written acceptance by the registered agent, (i.e. "I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation"); and the registered agent's signature.

We are returning your check for \$35.00 to be replaced by one in the correct amount of \$122.50.

The corporate fees are as follows:

CORPORATIONS FILING FEES

Profit and NonProfit
Florida & Foreign Corp.

Filing Fees	\$35.
Registered Agent Designation	\$35.
Certified Copy	\$52.50
Total Fee Due	\$122.50

Please return 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 (904) 487-6919.

Beth Register
Corporate Specialist Supervisor

Letter Number: 596A00041215

FILED
96 SEP 13 PM 2:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I- NAME

The name of the Corporation shall be: **JMQ Corporation**

ARTICLE II- PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

c/o James Quinn, President
Coral Wood Village Mobile Home Park
419 S. W. Pine Island Road
Cape Coral, Fla. 33991

ARTICLE III- SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 20,000 shares.

ARTICLE IV- INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

James A. Quinn
Coral Wood Village Mobile Home Park
419 S. W. Pine Island Road
Cape Coral, Fla. 33991

FILED
96 SEP 13 PM 2:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA


ARTICLE IV- INCORPORATORS

The name and street address of the incorporator to these Articles of Incorporation is:

James A. Quinn
Coral Wood Village Mobile Home Park
419 S. W. Pine Island Road
Cape Coral, Fla. 33991

The undersigned incorporator has executed these Articles of Incorporation this

26th day of August, 1996.



James A. Quinn

I hereby am familiar with and accept the duties and responsibilities
as registered agent for said corporation.