

KATTOURA & ASSOCIATES, INC.
ACCOUNTING, BOOKKEEPING & TAX SERVICES

One S. Ocean Blvd. #212
Boca Raton, FL 33432
TEL: (561) 362-0491

P.O. Box 728
Boca Raton, FL 33429
FAX: (561) 394-5134

National Society of Tax Professionals

P96 0000 950.36

October 20, 1996

Secretary of State
Division of Corporation
Tallahassee, FL 32399

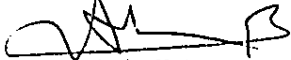
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Dear Sirs,

Please find enclosed the articles of incorporation for J R C S, INC. Along with a check in the amount of \$122.50 for the filing fees.

Please send return the certificate and articles to the address above.
Thank you for your cooperation to our request.

Sincerely Yours,



Andre K. Kattoura

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ARTICLES OF INCORPORATION
OF
J R C S, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

ARTICLE 1. NAME. The name of the corporation is: J R C S, INC.

ARTICLE 2. DURATION. The duration of the corporation is perpetual.

ARTICLE 3. PURPOSE. The general purposes for which the corporation is organized are the following:

A. To engage in and transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act. No other purpose limits this general purpose in any way.

B. To do such other things as are incidental to the purposes of the corporation or necessary or desirable in order to accomplish them.

ARTICLE 4. CAPITAL STOCK. The aggregate number of shares which the corporation is authorized to issue is 1000 shares of common stock. Such shares shall be of a single class and shall have a par value of \$1.00 per share.

ARTICLE 5. INITIAL REGISTERED OFFICE AND AGENT. The street address of the initial principal office of the Corporation is 299 W. Camino Gardens Blvd Ste 206, Boca Raton, FL 33432, and the name and address of its initial Registered Agent is Jeffrey K Silberstein, 801 Elderberry Way, Boca Raton, FL 33486.

ARTICLE 6. INITIAL BOARD OF DIRECTORS. The number of Directors constituting the initial Board of Directors is one. The number of Directors may be increased or decreased from time to time in accordance with the Bylaws, but shall never be less than one. The name and address of each initial Director of the Corporation is as follows:

1. Jeffrey K Silberstein
801 Elderberry way
Boca Raton, FL 33486

ARTICLE 7. INCORPORATORS. The name and address of each Incorporator is as follows:

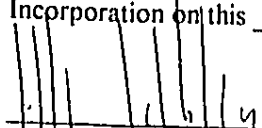
1. Jeffrey K Silberstein
801 Elderberry way
Boca Raton, FL 33486

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ARTICLE 8. AMENDMENT. The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

ARTICLE 9. INDEMNIFICATION. The corporation shall indemnify any incorporator, officer or director or any former officer or director, to the full extent permitted by law.

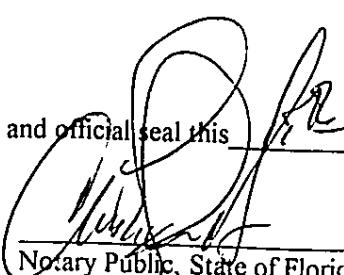
IN WITNESS WHEREOF, the undersigned has signed these Articles of Incorporation on this 18 day of OCTOBER, 1996


JEFFREY K SILBERSTEIN

STATE OF FLORIDA }
COUNTY OF PALM BEACH }

Before me personally appeared
to me well known and known to me to be the person described in and who executed the
foregoing Articles of Incorporation and acknowledged to and before me that they
executed said instrument for the purposes therein expressed.

DL# _____

1996 WITNESS, my hand and official seal this  day of October

Notary Public, State of Florida at large

(SEAL)

My commission expires: _____

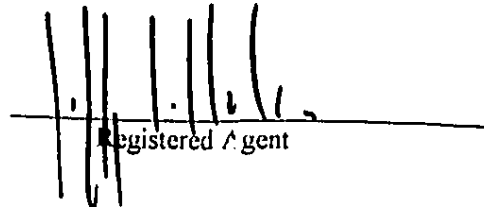


CHARLES B MEAD JR
My Commission CC370874
Expires May. 08, 1998
Bonded by H&J
800-422-1555

ACCEPTANCE BY REGISTERED AGENT

INC. The undersigned hereby accepts the appointment as Registered Agent of J R C S,
which is contained in the foregoing Articles of Incorporation.

Dated this 18 day of OCTOBER, 1996.



Registered Agent

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA