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TO: DIVISION OF CORPORATIONS

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FROM: ACE INDUSTRIES, INC.
CONTACT: PAM FRIEDMAN
PHONE: (305)358-2571

ACCT#: 070744001530

FAX #: (305)358-7832

NAME: J & R MANAGEMENT CORP.

AUDIT NUMBER.....H96000016999

DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.

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FLORIDA DEPARTMENT OF STATE
Sandra B. Morham
Secretary of State

December 4, 1996

ACE INDUSTRIES, INC.

SUBJECT: J & R MANAGEMENT CORP.
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Dana Calloway
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ARTICLES OF INCORPORATION

H96-16999

of J & Q MANAGEMENT CORP.a CORPORATION FOR PROFIT formed under the Florida General Corporation Act.Article 1: Name of the Corporation: J & Q MANAGEMENT CORP.Address of the Corporation: 7855 N.W. 12th STREET SUITE 202MIAMI, FLORIDA 33126

Article 2: DURATION: Term of existence of the corporation is perpetual.

Article 3: PURPOSE: The Corporation may transact any and all lawful business for which corporations may be incorporated under the Laws of the UNITED STATES and the STATE OF FLORIDA.

Article 4: CAPITAL STOCK: The number of shares which the corporation has authorized to be outstanding at any one time is 50.PAR VALUE \$100.00 (Information about PAR VALUE is not required but may be included).

Article 5: REGISTERED OFFICE: The street address of the initial registered office of the corporation shall be:

9200 SOUTH DADELAND BOULEVARD SUITE 308, MIAMI, FLORIDA 33156,and the name of the initial registered agent at such address is RONALD W. RUDOLPH

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

Signature of Registered Agent

RONALD W. RUDOLPH

Date

Article 6: The board of directors are as follows:

The name and address of the Initial Director: (All persons listed after the first are additional directors)

1. JULIO GUARDADO7855 N.W. 12th STREET SUITE 202MIAMI, FLORIDA 33126

Article 7: The Name and address of the Incorporator is:

JULIO GUARDADO7855 N.W. 12th STREET SUITE 202MIAMI, FLORIDA 33126

In witness whereof I have subscribed my name

Signature of Incorporator

JULIO GUARDADO

Prepared by:
ace INDUSTRIES, INC.
54 NW 11th Street
Miami, FL 33136
305-358-2571

H96-16999