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KEVIN H. HENDRICKSON, P.A.

310 SOUTH SECOND STREET, FORT PIERCE, FLORIDA 34950 (561)461-0556 FAX (561)461-0660

KEVIN H. HENDRICKSON, ESQUIRE
Licensed in Florida, Georgia and Colorado

Board Cortified Wills, Trusts & Estates Lawyer

Board Certified as an Elder Law Attorney by the National Elder Law Foundation

August 5, 1997

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Secretary of State Division of Corporations 409 East Gaines Street P.O. Box 6327 Tallahassee, FL 32314

RE: Articles of Corporation

Jomare Accounting Services, Inc.

Dear Sirs:

Enclosed please find the original and one (1) copy of the Articles of Incorporation for the acaptioned corporation along with filing fees of \$122.50.

Please return the certified copy of the Articles of Corporation to my attention.

Thank you for your assistance in this matter.

Sincerely yours,

Kevin H. Hendrickson

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Enclosures

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ARTICLES OF INCORPORATION OF JOMARE ACCOUNTING SERVICES, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person; competent to contract, hereby forms a corporation for profit under the laws of the State of Florida. The effective date of Incorporation will be the date of filing of these Articles.

ARTICLE I - NAME

The name of the corporation is JOMARE ACCOUNTING SERVICES, INC.

ARTICLE II - NATURE OF BUSINESS

1. To do all and every necessary and proper act for the purpose of transacting any and all lawful business and/or any other objectives enumerated in this certificate of incorporation or any amendment thereof or necessary and incidental to the protection and benefit of the corporation; and in general to carry on any lawful business permitted under the laws of the United States of America, the State of Florida and all singularly remaining States in the Union.

ARTICLE III - TERM OF EXISTENCE

This Corporation shall have perpetual existence and the commencement of the Corporate existence shall be at the time of the filing of these Articles.

ARTICLE IV - CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is one thousand (1,000) shares. Such shares shall be of single class and shall have a par value of One Dollars (\$1.00) per share.

Since it is the purpose and intention of the incorporator hereto that this corporation be established as a Subchapter S corporation, then all applicable Internal Revenue Code regulations and other controlling legislation pertaining to and/or authorizing Subchapter S corporations are specifically incorporated into these Articles. The incorporator will comply with and/or file with the Internal Revenue Service the appropriate documents for implementation as a Subchapter S corporation. Any further legislation applicable to Subchapter S corporation shall be construed to apply to this corporation in order that this corporation may comply with and maintain, at the direction of the incorporator, its Subchapter S status.

ARTICLE V - PRINCIPAL OFFICE AND MAILING ADDRESS

The principal office of business of the corporation is to be: 2303 N. U.S.

Highway One, Suite 14, Fort Pierce, FL, 34946. The mailing address of the corporation is to be:

2303 N. U.S. Highway One, Suite 14, Fort Pierce, FL, 34946. The Board of Directors may, from time to time, move the principal office to any other address in the State of Florida.

ARTICLE VI - INITIAL REGISTERED OFFICER AND AGENT

The street address of the initial registered officer of this corporation is 2303 N.

U.S. Highway One, Suite 14, Fort Pierce, FL, 34946 and the name of the initial registered agent of this corporation at that address is John M. Reitz.

ARTICLE VII - DIRECTORS

This corporation shall have one (1) Director initially. The number of Directors may be increased or diminished from time to time by the By-laws adopted by the shareholders. The corporation shall never have less than one (1) Director.

ARTICLE VIII - INCORPORATOR

The name and address of the incorporator of this corporation is:

NAME ADDRESS

Nila E. Reitz 2303 N. U.S. Highway One

Suite 14

Fort Pierce, FL, 34946

ARTICLE IX - AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law.

Every amendment shall be approved by the Board of Directors, proposed by them to the

Stockholders and approved at the Stockholders' meeting by at least a majority of the stock

entitled to vote, unless all the Directors and all of the Stockholders sign a written statement

manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE X - BY-LAWS

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and the Stockholders.

IN WITNESS WHEREOF, I have hereunto set my name and seal, acknowledged and filed the foregoing Articles of Incorporation under the laws of the State of Florida, this ____ day of ______, 1997..

Mila E. Reitz

STATE OF FLORIDA COUNTY OF ST. LUCIE

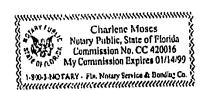
I HEREBY CERTIFY that the foregoing instrument was acknowledged before me, and personally appeared NILA E. REITZ, personally known to me, or who has presented ______ as identification and who did/did not take an oath, and that she signed her name to the foregoing Articles of Incorporation and acknowledged before me that she executed the same for the purpose therein expressed.

Charlese Moses
Signature of Notary Public

Charlene Moses
Printed Notary Name
State of Florida

My Commission Expires:

(Seal)



CERTIFICATE DESIGNATING PLACE OF BUSINESS OF DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In accordance with Chapter 48.091, and 607.0501, Florida Statutes, the following is submitted, in compliance with said Act:

JOMARE ACCOUNTING SERVICES, INC., having been organized under the laws of the State of Florida with its principal office or place of Business at 2303 N. U.S. Highway One, Suite 14, Fort Pierce, FL, 34946, indicated in the Articles of Incorporation, in the County of St. Lucie, State of Florida, and has named John M. Reitz, 2303 N. U.S. Highway One, Suite 14, Fort Pierce, FL, 34946, as its agent to accept service of process within this State.

ACKNOWLEDGMENT

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

John M. Reitz

2303 N. U.S. Highway One

Suite 14

Fort Pierce, FL, 34946