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TO: DIVISION OF CORPORATIONS
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FROM: IN HOME TAX SERVICE, INC.
102255003537

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NAME: N & J SERVICES, INC.

AUDIT NUMBER.....H98000006151

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

CERT. OF STATUS..0

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ARTICLES OF INCORPORATION

98 MAR 31 PM 1:58

OF

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

N & J SERVICES, INC.

The undersigned incorporator makes, acknowledges, and files with the Department of State of the State of Florida, these Articles of Incorporation for the purpose of forming a corporation for profit under the laws of the State of Florida.

ARTICLE I

Name and Address

The name of this corporation shall be N & J Services, Inc., and its principal place of business shall be 351 Jacksonville Ct., Kissimmee, Florida, 34759; but it may establish branch offices at any other points deemed advisable by its board of directors within the State of Florida.

ARTICLE II

Term of Existence

This corporation shall have a perpetual existence.

ARTICLE III

Nature of Business

The purpose or purposes for which the corporation is organized is to engage or transact in any and all lawful activities or business and to do everything necessary, proper, advisable, or convenient for the accomplishment of said purposes, and to do all other things incidental to them or connected with them that are not forbidden by the Florida corporation laws or by any other law, or by these Articles of Incorporation, and to carry out the said purposes in any state, territory, district, or possession of the United States, or in any foreign country, to the extent that these purposes are not forbidden by the law of the State, territory, district, or possession of the United States, or by the foreign country.

Prepared by:

IVAN NIEVES

439 W. Vine St

KISSIMMEE FL 34741

407-381-6137

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ARTICLE IV
Capital Structure

The maximum number of shares of stock that this corporation is authorized to have at any one time is FIVE HUNDRED (500) shares of common stock, having no par value.

ARTICLE V
Initial Registered Agent and Registered Office

The initial registered agent of this corporation shall be Nancy Cruz. The street address of the initial registered office of this corporation is 351 Jacksonville Ct., Kissimmee, Florida, 34759.

ARTICLE VI
Board of Directors

There shall be a Board of Directors for this corporation which shall consist of not less than one (1), except for the number constituting the initial Board of Directors, the number of directors shall be decided by resolution of the shareholders.

ARTICLE VII
Initial Board of Directors

The names and street addresses of the members of the initial Board of Directors of this corporation, who, subject to these Articles of Incorporation and the laws of the State of Florida, shall hold office until the first annual meeting of the shareholders or until their successors are elected and qualified, or until their resignations, removal from office or deaths:

Name	Address
Nancy Cruz	351 Jacksonville Ct. Kissimmee, Florida 34759

ARTICLE VIII
Incorporator

The name and street address of the incorporator is:

Name	Address
Nancy Cruz	351 Jacksonville Ct. Kissimmee, Florida 34759

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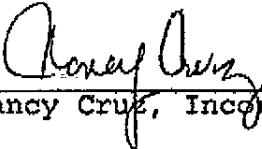
ARTICLE IX
Bylaws

The power to adopt, alter, amend or repeal Bylaws shall be vested in the Board of Directors or the shareholders.

ARTICLE X
Amendment of Articles of Incorporation

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, propose by them to the stockholders and approved at a stockholders meeting by at least a majority of the stock entitled to vote, unless all of 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.

IN WITNESS WHEREOF, the incorporator executed these Articles of Incorporation this 30th day of MARCH, 1998.



Nancy Cruz, Incorporator

STATE OF FLORIDA
COUNTY OF OSCEOLA

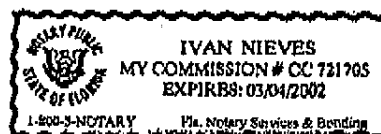
Before me personally appeared Nancy Cruz, to me well known and known to me to be the individual described in and who executed the above foregoing Articles of Incorporation, and acknowledged before me that the above individual executed the same for the purposes therein expressed.

WITNESS my hand and official seal in the county and state named above this 30th day of MARCH, 1998.



Notary Public, State of Florida

My commission expires:



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H 980000061518

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THE STATE OF FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

In compliance with the Florida Business Corporation Act, the following is submitted:

That N & J Services, Inc., desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at City of Kissimmee, State of Florida, has named Nancy Cruz, located at 351 Jacksonville Ct., Kissimmee, Florida, 34759, as its agent to accept service of process within Florida.

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.


Nancy Cruz, Registered Agent

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