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FLORIDA DEPT. OF STATE
Corporate Records Bureau
Division of Corporations
Department of State
P.O.Box 6327
Tallahassee, Florida 32314

APRIL 23, 1998

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-04/28/98--01003--024
*****70.00 *****70.00

Ref: Articles of Incorporation of : **J & R REALTY SALES CORP.**

Dear Sir/Madam

Enclosed please find the Articles of Incorporation of

J & R REALTY SALES CORP.

and the amount of \$ 70.00 to cover the filing fees.

I look forward to hearing from you soon.

Yours truly,

JOSEPH GIMENEZ
101 N. State Rd 7 Suite # 3
MARGATE , FL 33063

FILED
98 MAY -6 PM 3:50
TALLAHASSEE, FLORIDA

CP
56-58

FILED
98 MAY -6 PM 3:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
J & R REALTY SALES CORP.**

THE UNDERSIGNED, has executed the following document as incorporator of the above named Corporation, a Corporation organized under the laws of the State of Florida, and all the rights, duties and obligation of undersigned as incorporator, and those of the Corporation, are to be determined in accordance with the laws of the State of Florida.

ARTICLE ONE: NAME

The name of this Corporation shall be:
J & R REALTY SALES CORP.

ARTICLE TWO: NATURE OF BUSINESS

The general nature of the Business to be transacted by this Corporation is to do all things which natural persons might or could lawfully do in the premises. This Corporation shall commence existence upon the filing of these Articles of Incorporation by the Department of State, State of Florida and shall have perpetual existence.

ARTICLE THREE: CAPITAL STOCKS

The aggregate number of shares which the Corporation shall have authority to issue is the total sum of one hundred [100] shares, having an individual par value of \$ 1.00 per share. Unless otherwise stated in these articles, or in an amendment to these articles, there shall be one [1] class of stock of this Corporation.

ARTICLE FOUR: INITIAL CAPITAL

This Corporation shall begin business with a capital of not less than one hundred dollars (\$ 100.00).

ARTICLE FIVE: TERM OF EXISTENCE

This Corporation shall have perpetual existence unless dissolved by action of law.

ARTICLE SIX: ADDRESS

The initial post office address of this Corporation in the State of Florida is:

**101 N. STATE RD. 7 SUITE # 3
MARGATE, FLORIDA 33063**

ARTICLE SEVEN: DIRECTORS

This Corporation shall have not less than ONE (1) Director initially. The number of Directors may be increased from time to time as the stockholders desire, in accordance with the by-laws hereof, but at no time shall there be a number less than one.

ARTICLE EIGHT: INITIAL DIRECTORS

The names and post office address of the First Board of Directors and Officers of this Corporation are as follows:

NAME	ADDRESS	TITLE
JOSEPH GIMENEZ	20606 W. CAROUSEL CIR. BOCA RATON, FL 33434	PRESIDENT
RAQUEL Y. GIMENEZ	20606 W. CAROUSEL CIR. BOCA RATON, FL 33434	VICE- PRESIDENT

ARTICLE NINE: SUBSCRIBERS

The name and post office address of each subscriber to these articles of incorporation, the number of shares of stock each agrees to take, and the value of the consideration paid therefore as follows:

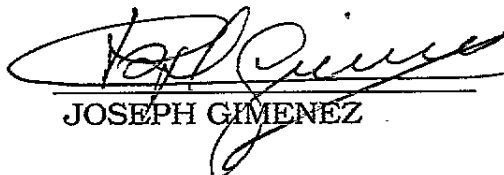
NAME	ADDRESS	NO. OF SHARES
JOSEPH GIMENEZ	20606 W. CAROUSEL CIR. BOCA RATON, FL 33434	50
RAQUEL Y. GIMENEZ	20606 W. CAROUSEL CIR. BOCA RATON, FL 33434	50

ARTICLE TEN: REGISTERED NAME & OFFICE

The street address of the initial registered office and the name of the initial Resident Agent of this corporation shall be:

20606 W. CAROUSEL CIR
BOCA RATON, FL 33434

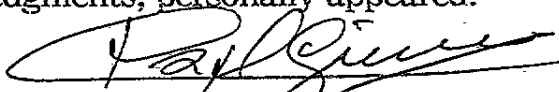
I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.


JOSEPH GIMENEZ

FILED
98 MAY -6 PM 3:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STATE OF FLORIDA COUNTY OF BROWARD

I hereby certify that on this day, before me, a Notary Public, duly authorized in the State and County named above to take acknowledgments, personally appeared:

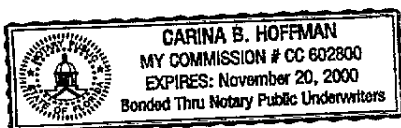


JOSEPH GIMENEZ

FLDL# 6552480560480

to me known to be the person/s described as subscriber/s in and who executed the foregoing articles of incorporation, and he/they acknowledged before me that he/they subscribed to these articles of incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and county aforesaid, this 23 day of April, 1998.




NOTARY PUBLIC

STATE OF FLORIDA AT LARGE

My commission expires: 11/20/2000

ARTICLE ELEVEN: 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 a stockholders meeting by a majority of the stockholders.

IN WITNESS WHEREOF, we hereunto set our hands and seals this 23 day of April 1998.

SEAL



JOSEPH GIMENEZ