

P98000068519

JRG ACCOUNTING SERVICES, INC.
4827 Highlands Place Drive
Lakeland, FL 33813

August 1, 1998

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

900002605259--8
-08/03/98-01064-008
****122.50 ****122.50

Re: JRG Accounting Services, Inc.

EFFECTIVE DATE
8-1-98

Dear Sir or Madam:

Enclosed are the Articles of Incorporation for JRG Accounting Services, Inc. along with my check in the amount of \$122.50 to cover all fees, including certified copies of the Articles. If you need any further information, please contact me at (941) 602-0511.

Yours truly,



Donald R. Mastropietro

Encls.

APPROVED
AND
FILED
98 AUG -3 AM 8:54
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

A/JRG-LTFLSAM

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**ARTICLES OF INCORPORATION
OF
JRG ACCOUNTING SERVICES, INC.**

ARTICLE I

Corporate Name and Principal Office

The name of this corporation is JRG Accounting Services, Inc. and its principal office and mailing address is 4827 Highlands Place Drive, Lakeland, FL 33813

ARTICLE II

Commencement of Corporate Existence

The corporation shall come into existence on August 1, 1998.

ARTICLE III

General Nature of Business

This corporation may engage in any activity or business permitted under the laws of the United States or of the State of Florida.

ARTICLE IV

Capital Stock

The aggregate number of shares of capital stock that this corporation shall be authorized to have outstanding at any one time shall be 50 million shares of common stock with a par value of \$0.0001 per share and 50 million shares of preferred stock with a par value of \$0.0001 per share. Each share of issued and outstanding capital stock shall entitle the holder thereof to participate in all shareholder meetings, to cast one vote on each matter with respect to which shareholders have the right to vote, and to share ratably in all dividends and other distributions declared and paid with respect to the capital stock, as well as in the net assets of the corporation upon liquidation or dissolution.

ARTICLE V

Initial Registered Office and Agent

The street address of the initial registered office of the corporation shall be 4827 Highlands Place Drive, Lakeland, Florida 33813, and the initial registered agent of the corporation at such address is Donald R. Mastropietro.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE VI

Incorporator

The name and address of the corporation's incorporator is:

NAME

Donald R. Mastropietro

ADDRESS

4827 Highlands Place Drive
Lakeland, FL 33813

ARTICLE VII

By-Laws

The power to adopt, alter, amend or repeal by-laws of this corporation shall be vested in its shareholders and separately in its Board of Directors, as prescribed by the by-laws of the corporation.

ARTICLE VIII

Indemnification

If in the judgment of a majority of the entire Board of Directors, (excluding from such majority any director under consideration for indemnification), the criteria set forth in 607.0850(1) or (2), Florida Statutes, as then in effect, have been met, then the corporation shall indemnify any director, officer, employee, or agent thereof, whether current or former, together with his or her personal representatives, devisees or heirs, in the manner and to the extent contemplated by 607.0850, as then in effect, or by any successor law thereto.

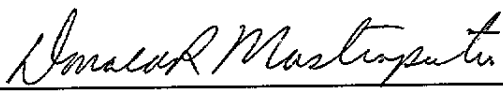
IN WITNESS WHEREOF, the undersigned has executed these Articles this 1st day of August, 1998.


Donald R. Mastropietro

**CERTIFICATE DESIGNATING
REGISTERED AGENT**

Pursuant to the provisions of 48.091 and 607.0501, Florida Statutes, JRG Accounting Services, Inc., desiring to organize under the laws of the State of Florida, hereby designates Donald R. Mastropietro, an individual resident of the State of Florida, as its Registered Agent for the purpose of accepting service of process within such State and designates 4827 Highlands Place Drive, Lakeland, Florida 33813, the business office of its Registered Agent, as its Registered Office.

JRG ACCOUNTING SERVICES, INC.

By: 
Donald R. Mastropietro, Incorporator

ACKNOWLEDGMENT

I hereby accept my appointment as Registered Agent of the above named corporation, acknowledge that I am familiar with and accept the obligation imposed by Florida law upon that position, and agree to act as such in accordance with provisions of 48.091 and 607.0505, Florida Statutes.


Donald R. Mastropietro

APPROVED
AND
FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA