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THE TAX MAN, INC.
Accounting, Tax, & Financial Planning Services
1601 BELVEDERE ROAD
SUITE 103 - SOUTH
WEST PALM BEACH, FL 33406
(561) 684-3844; FAX (561) 689-0708

Jay B. Fischer, President
Howard I. Angowitz, Exec. V.P.

June 30, 1999

Florida Department of State
Division of Corporations
Bureau of Corporate Records
P. O. Box 6327
Tallahassee, FL 32301

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-07/06/99--01038--014
*****70.00 *****70.00

Re: J.P.D. OF PALM BEACH, INC.

Gentlemen:

Enclosed please find the original and a copy of the Articles of Incorporation for the above captioned corporation, as well as a check in the amount of \$70.00 to cover the cost of filing.

If there are any questions feel free to contact me at the address above or by telephone.

Thank you in advance for your prompt attention to this matter.

Very truly yours,



Jay B. Fischer

JBF/Ss
Encl./

FILED
1999 JUL -6 AM 11:30
TALLAHASSEE, FLORIDA

FILED

1999 JUL -6 AM 11: 30

TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

J.P.D. OF PALM BEACH, INC.

ARTICLE I

NAME

The name of this corporation is J.P.D. OF PALM BEACH, INC.

ARTICLE II

NATURE OF BUSINESS

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

ARTICLE III

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 of common stock having \$1.00 par value.

ARTICLE IV

INITIAL CAPITAL

The amount of capital that this Corporation will begin with is FIVE HUNDRED (\$500.00) DOLLARS.

ARTICLE V

TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The address in the State of Florida of the principle office of this Corporation is 4619 Willow Pond Ct. E., West Palm Beach, Florida, 33417, and the name of the initial registered agent at this address is James P. Dimauro.

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The Corporation shall have one (1) director initially. The number of directors may either be increased or diminished from time to time by the by-laws, but shall never be less than one.

ARTICLE VIII

INITIAL DIRECTORS

James P. Dimauro.

4619 Willow Pond Ct. E.
West Palm Beach, Fl 33417

ARTICLE IX

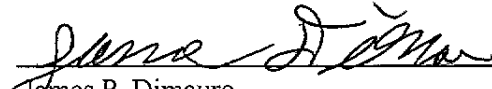
INCORPORATORS

The name and address of the persons signing these articles of incorporation is:

James P. Dimauro

4619 Willow Pond Ct. E.
West Palm Beach, FL 33417

IN WITNESS WHEREOF, the undersigned subscribers have executed these articles of
incorporation this 27th day of May, 1999.


James P. Dimauro

STATE OF FLORIDA

COUNTY OF PALM BEACH


Before me, a notary public authorized to take acknowledgments in the state and county
set forth above, James P. Dimauro personally appeared, known by me to be the person who
executed these article of incorporation.

IN WITNESS THEREOF, I have hereunto set my hand and official seal, in the state
and county aforesaid, this 27th day of May, 1999.

{SEAL}



Melissa L. Scibarras
MY COMMISSION # CC710804 EXPIRES
January 25, 2012
BONDED THRU TROY FAIN INSURANCE, INC


Notary Public

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

IN COMPLIANCE WITH SECTION 48,091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST—J.P.D. OF PALM BEACH, INC.
DESIRES TO ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS PRINCIPLE PLACE OF BUSINESS AT THE CITY OF WEST PALM BEACH, PALM BEACH COUNTY, STATE OF FLORIDA, HAS NAMED JAMES P. DIMAURO, AT 4619 WILLOW POND CT. E., CITY OF WEST PALM BEACH, STATE OF FLORIDA AS ITS AGENT TO ACCEPT PROCESS WITHIN FLORIDA.

SIGNED James P. Dimauro

TITLE PRESIDENT

DATE MAY 27, 1999

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN ACCORDANCE WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNED James P. Dimauro
James P. Dimauro
Resident Agent

DATE MAY 27, 1999

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