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Account Name : ACE INDUSTRIES, INC.
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FLORIDA PROFIT CORPORATION OR P.A.

J.C. EQUIPMENT CORP.

J.C. DRY CLEANING EQUIPMENT, INC.

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FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

July 30, 1999

ACE

SUBJECT: J.C. EQUIPMENT CORP.
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THE NAME CONFLICT IS JC EQUIPMENT, INC. DOC #M00135.

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Division of Corporations - P.O. BOX 6327 - Tallahassee, Florida 32314

H99-18826

ARTICLES OF INCORPORATION

Article 1: Name of Corporation: J. C. DRY CLEANING EQUIPMENT, INC.
 Address of Corporation: 1221 EAST ROBINSON STREET
 ORLANDO, FL 32801

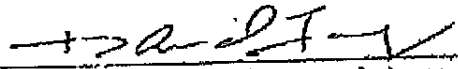
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Article 2: CAPITAL STOCK: The number of shares which the corporation has authorized to be outstanding at any one time is 1,000, with a par value of \$1.00 (PAR VALUE IS NOT REQUIRED).

Article 3: REGISTERED AGENT: DAVID FONG
 REGISTERED OFFICE: 1221 EAST ROBINSON STREET
 ORLANDO, FL 32801

* I am familiar with and hereby accept the duties and responsibilities as Registered Agent for said corporation.

07 / 29 / 99
 Date



 Signature of Registered Agent

Article 4: The Board of Directors are: (Board of Directors is NOT REQUIRED).
 First listed is President, second is Vice President, then Secretary/Treasurer.

1. JIN YI, 8826 C CORAL PALM COURT, KISSIMMEE, FLORIDA 34727
2. YOON YI, 8826 C CORAL PALM COURT, KISSIMMEE, FLORIDA 34727
- 3.

Article 5: The NAME and ADDRESS of the INCORPORATOR is:
 DAVID FONG
 1221 EAST ROBINSON STREET
 ORLANDO, FL 32801

In witness whereof, I have subscribed my name:


 Signature of Incorporator

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Prepared by: Ace Industries, Inc., 54 NW 11th Street, Miami, FL 33136, (305) 358-2571