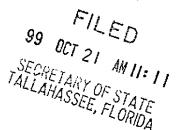
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TRANSMITTAL LETTER

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



Subject

J & L Financial Services, Corporation

Enclosed is an original and one (1) copy of the articles of incorporation and a check for

 \$122.50 \$131.25
Filing Fee Filing Fee,
& Certified Copy Certified Copy

& Certificate

(ADDT'L COPY REQ'D)

(ADDT'L COPY REQ'D)

FROM:	Philip K. Akalp	
	26500 West Agoura Road, #572	
	Calabasas, California 91302	

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NOTE: Please provide the original and one copy of the articles. Provide TWO copies if you have requested a certified copy as designated in the boxes above.

ARTICLES OF INCORPORATION OF J & L Financial Services Corporation



The undersigned incorporator, for the purpose of forming a corporation under the Florida business Corporation A contained and A conta

ARTICLE .	I	NAME

The name of the Corporation shall be: J & L Financial Services Corporation.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

9940 B Watermill Circle Boynton Beach, Florida 33437

ARTICLE III SHARES

The number of shares that this corporation is authorized to have outstanding at any one time is: 1,000 shares at \$1.00 par value per share.

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent is:

John C. Yabur 9940 B Watermill Circle Boynton Beach, Florida 33437

ARTICLE V INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation is:

Philip K. Akalp 26500 West Agoura Road, #572 Calabasas, California 91302

Philip K. Akalp, Incorporator

0/11 / 99 Date

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

John C. Yabur, Registered Agent

0/17/99

Date