

ARTICLES OF INCORPORATION

OF

JM NEW HOLDINGS, INC.

(A Wisconsin Business Corporation)

The undersigned, acting as the sole incorporator of a corporation organized under the Wisconsin Business Corporation Law, Chapter 180 of the Wisconsin Statutes, adopts the following Articles of Incorporation for such corporation.

ARTICLE I

Name: The name of the corporation is JM New Holdings, Inc. (the "Corporation").

ARTICLE II

Purpose: The Corporation is organized for any purpose permitted under Chapter 180 of the Wisconsin Statutes.

ARTICLE III

Authorized Stock: The aggregate number of shares which the Corporation shall have authority to issue is Nine Thousand (9,000), consisting of a single class designated as "Common Stock" and having a par value of One Tenth of One Cent (\$.001) per share.

ARTICLE IV

Registered Office and Registered Agent: The address of the registered office of the Corporation is 24 Jewelers Park Dr., Neenah, Wisconsin 54956. The name of the Corporation's initial registered agent at such address is Mark Willson.

ARTICLE V

Action by Shareholders Without a Meeting: Any action required or permitted to be taken at a meeting of the Corporation's shareholders may be taken without a meeting, without prior notice and without a vote, if a consent or consents in writing, setting forth the action so taken, shall be signed by the holders of outstanding shares having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted, and such consent or consents are delivered to the Corporation, all in conformance with the Wisconsin Business Corporation Law.

ARTICLE VI

Quorum and Voting Requirement for Shareholders: The Bylaws of the Corporation may provide for a greater or lower quorum requirement or a greater voting requirement for shareholders or voting groups of shareholders than is provided by the Wisconsin Business Corporation Law.

ARTICLE VII

Incorporator: The name and address of the sole incorporator of the Corporation is Mark Willson, c/o Jewelers Mutual Insurance Company, SI, 24 Jewelers Park Drive, Neenah, WI 54956.

Executed this ____ day of _____, 20____.

By: _____
Mark Willson, Sole Incorporator