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The correct address were these documents should be send

back is :

GILBERT TAX SERVICE
7330 S. W. 12 ST.
MIAMI, FL 33144

TELEPHONE # (305) 264-3712
GILBERTO VILLALONGA

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FILED
95 APR 18 AM 10 35
SECRETARY OF STATE
TALLAHASSEE FL

B. REGISTER APR 5 1995

789,634,706,671

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FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

April 5, 1995

GILBERT TAX SERVICE
7330 SW 12 STREET
MIAMI, FL 33144

SUBJECT: BETANCES SERVICES, INC.
Ref. Number: W9500007401

We have received your document for BETANCES SERVICES, INC. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

According to section 607.0202(1)(b) or 617.0202(1)(b), Florida Statutes, you must list the corporation's principal office, and if different, a mailing address in the document. If the principal address and the registered office address are the same, please indicate so in your document.

We regret that we were unable to contact you by phone. Please return the corrected document with a letter providing us with a telephone number where you can be reached during working hours.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6919.

Beth Register
Corporate Specialist Supervisor

Letter Number: 595A00015581

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GILBERT TAX SERVICE
7330 S. W. 12 ST.
MIAMI, FL 33144

If you have to contact me please call (305)264-3712 and leave me
a message and I will return your call as soon as possible

TELEPHONE # (305) 264-3712
GILBERTO VILLALONGA

FILED

95 APR 18 AM 10:32

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION

OF

BETANCES SERVICES, INC.

ARTICLE I

The name of the Corporation is :BETANCES SERVICES, INC.

ARTICLE II

This Corporation is organized for the purpose of transacting any or all lawful business under the laws of the State of Florida.

ARTICLE III

The maximum number of shares of capital stock that the Corporation is authorized to issue are five hundred (500) shares, \$1.00 par value each share.

ARTICLE IV

The Corporation shall have perpetual existence unless sooner dissolved according to law.

ARTICLE V

The Corporation shall have two (2) directors initially. The number of directors of the Corporation may either increase or diminish from time to time by the By-Laws, but shall never be less than one (1) director. The name and street address of each member of the initial Board of Director who shall hold office for the first year of existence of the Corporation or until his or her successor is elected or appointed and qualified, is:

NAME	ADDRESS
Juana Betances President(250 shares)	150 E 34 Street Hialeah, Fl 33013
Luis E Betances Vice-President(250 shares)	Same as above

ARTICLE VI

The name and street address of the person signing these Articles of Incorporation is:

NAME	ADDRESS
Luis E Betances Vice- President	150 E 34 Street Hialeah, Fl 33013

ARTICLE VII

The street address of the initial registered and principal office of the Corporation is 150 E 34 Street, Hialeah, Fl. 33013, and the name of the initial registered agent of the Corporation at that address is Luis E Betances.

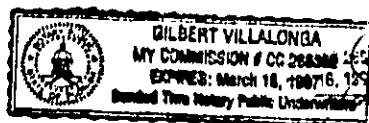
IN WITNESS WHEREOF, these Articles of Incorporation have been executed this 1st day of April 1995.

Luis Betances
Luis E Betances Incorporator
Vice-President
April 1, 1995

STATE OF FLORIDA)
) SS:
COUNTY OF DADE)

I HEREBY CERTIFY that Luis E Betances, to me personally known, this day acknowledged before me that he executed the foregoing Articles of Incorporation; and I FURTHER CERTIFY that the said person making said acknowledged to be the individual described in and who executed the said instrument.

WITNESS my hand and seal in said County and State aforesaid, this 1st day of April, 1995.



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TALLAHASSEE FLORIDA

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 607.034 and 607.325, Florida Statutes, the following is submitted : FIRST: BETANCES SERVICES, INC. to organize or qualify under the laws of the State of Florida, with its principal place of business at City of Hialeah, State of Florida, has named Luis E Betances, located at 150 E 34 Street, Hialeah, State of Florida, as its Agent to accept service of process within the State of Florida.

Luis Betances

Luis E Betances
Vice-President
April 1, 1995

HAVING BEEN named to accept service of process for the above stated Corporation, at the place designated in this Certificate, I HEREBY AGREE to act in this capacity, and I FURTHER AGREE to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

Luis Betances

Luis E Betances
Vice-President