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SECRETARY OF STATE
DIVISION OF CORPORATIONS

99 JAN -7 PM 3:28

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*****78.75 *****78.75

Requestor's Name
 MANUEL A. GONZALEZ, CPA, PA.
 1401 PONCE DE LEON BLVD. #302
 CORAL GABLES, FL 33134

Office Use Only

CORPORATION NAME(S) & DOCUMENT NUMBER(S), (if known):

1. *Valmyral Corp.* (Corporation Name) (Document #)
2. _____ (Corporation Name) (Document #)
3. _____ (Corporation Name) (Document #)
4. _____ (Corporation Name) (Document #)

- Walk in Pick up time _____ Certified Copy
 Mail out Will wait Photocopy Certificate of Status

NEW FILINGS	
<input type="checkbox"/>	Profit
<input type="checkbox"/>	NonProfit
<input type="checkbox"/>	Limited Liability
<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/ Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/ QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Reinstatement
<input type="checkbox"/>	Trademark
<input type="checkbox"/>	Other

Examiner's Initials	
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ARTICLES OF INCORPORATION
OF
VALMYPAL CORP.

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ARTICLE I

The name of the corporation is Valmypal Corp. (hereinafter called the "Corporation").

ARTICLE II

The address of the principal office and the mailing address of the corporation is 6530 Southwest 51 Terrace, Miami, Florida 33155.

ARTICLE III

The capital stock authorized, the par value thereof, and the characteristics of such stock shall be as follows:

number of shares <u>authorized</u>	par value <u>per share</u>	class of <u>stock</u>
1000	\$1.00	Common

ARTICLE IV

The street address of the Corporation's initial registered office in the State of Florida is 6530 S.W. 51 Terrace, Miami, Florida 33155 County of Dade, and the name of its initial registered agent at such office is Valentin Gonzalez.

ARTICLE V

The name of the Incorporator is Valentin Gonzalez and the address of the Incorporator is 6530 S.W. 51 Terrace, Miami, Florida 33155.

ARTICLE VI

This Corporation shall commence its corporate existence upon the filing of these Articles. This Corporation shall have perpetual existence.

ARTICLE VII

The general nature of the business and the proposed objects and purposes to be transacted, promoted and carried on are to do all things lawful.

IN WITNESS WHEREOF, the undersigned, being the Incorporator named above, for the purposes of forming a corporation pursuant to the Florida Business Corporation Act of the State of Florida has signed these Articles of Incorporation this 31ST day of December 1998.



A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke, is written over a solid horizontal line.

Incorporator

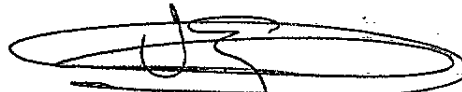
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**CERTIFICATE ACCEPTING DESIGNATION AS
AN AGENT UPON WHOM SERVICE OF PROCESS WITHIN
THIS STATE MAY BE SERVED**

The following is submitted pursuant to Sections 48.09 and 607.0501 of the Florida Statutes:

Valentin Gonzalez

Having been appointed registered agent of Valmypal Corp in its Articles of Incorporation, at the place designated in such Articles of Incorporation, the undersigned hereby agrees to act in this capacity and affirms that it is familiar with, and accepts the obligations of such position.



Registered Agent

Dated: _____

12/31/98