

MARIA LESCANO

Attorney at Law

COURTHOUSE SQUARE BUILDING
200 SOUTHEAST 6TH STREET, SUITE 504
FORT LAUDERDALE, FLORIDA 33301

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

Re: G. LUIS ALDAY, C.P.A., P.A.

Gentlemen:

I am enclosing herewith an original and a copy of Articles of Incorporation for the above-named corporation. In addition, a check in the sum of \$122.50 is enclosed which represents the following fees:

Filing Fee	\$ 35.00
Certified Copy	52.50
Registered Agent Fee	35.00
Total	\$122.50

Please file the original of the enclosed Articles of Incorporation and return a certified copy to the undersigned.

Your prompt attention to this matter would be appreciated.

Sincerely,

Maria Lescano

MARIA LESCANO

WRN/dlv
enclosure

630-
W97-4879

97 MAR 17 AM 10:23
FLORIDA
DIVISION OF
CORPORATIONS

3/17/97



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

FILED
STATE
CORPORATIONS
97 MAR 17 PM 10:23

March 3, 1997

MARIA LESCANO, ESQUIRE
COURTHOUSE SQUARE BUILDING
200 SOUTHEAST 6TH STREET #504
FORT LAUDERDALE, FL 33301

SUBJECT: G. LUIS ALDAY, C.P.A., P.A.
Ref. Number: W97000004879

We have received your document for G. LUIS ALDAY, C.P.A., P.A. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

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) 487-6973.

Claretha Golden
Document Specialist

Letter Number: 697A00010782

ARTICLES OF INCORPORATION
OF

G. LUIS ALDAY, C.P.A., P.A.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAR 17 AM 10:23

The undersigned, acting as Incorporator of a corporation under the Florida Business Corporation Act, adopts the following Articles of Incorporation for such corporation:

1. NAME: The name of the corporation is G. LUIS ALDAY, C.P.A., P.A.

2. PRINCIPAL OFFICE/MAILING ADDRESS: The principal office of the corporation is 390 S.E. 5th Terrace, Pompano Beach, FL 33060. The mailing address of the corporation is the same.

3. SHARES: The number of shares the corporation is authorized to issue is 1000 shares.

4. VOTING RIGHTS: Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding stock.

5. PREEMPTIVE RIGHTS: Each shareholder of this corporation shall have the first right to purchase shares (and securities convertible into shares) of any class, kind or series of stock in the corporation that may from time to time be issued (whether or not presently authorized), including shares from the treasury of this corporation, in the ratio that the number of shares he/she holds at the time of issue bears to the total number of shares by any shareholder who does not exercise it and pay for the shares preempted within thirty (30) days of receipt of a notice in writing from the corporation, stating the prices, terms and conditions of the issue of shares, and inviting him/her to exercise his/her preemptive rights. This right may also be waived by affirmative written waiver submitted by the shareholder to the corporation within thirty (30) days of receipt of notice from the corporation.

6. INITIAL REGISTERED OFFICE AND AGENT: The name and street address of the initial registered agent and office of this corporation is:

MARIA LESCANO, ESQUIRE
200 S.E. 6th Street, Suite 504
Fort Lauderdale, FL 33301

7. INCORPORATORS: The name and address of the Incorporator is:

G. LUIS ALDAY
390 S.E. 5th Terrace
Pompano Beach, FL 33060

8. INITIAL DIRECTORS: This corporation shall have one director initially. The number of directors may be increased from time to time by an amendment of the bylaws of the corporation in the manner provided by law, but shall never be less than one.

The name and address of the initial director is:

G. LUIS ALDAY
390 S.E 5th Terrace
Pompano Beach, FL 33060

9. PURPOSE:

SEE ATTACHED DESCRIPTION

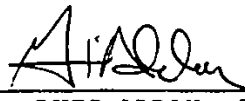
10. DURATION: The period of its duration is perpetual.

11. MEETINGS BY CONFERENCE TELEPHONE: Members of the Board of Directors may participate in special, regular and annual meetings of the Board of Directors by means of conference, telephone or similar communications equipment as provided by law.

12. INDEMNIFICATION: The corporation may be empowered to indemnify and officer or director, or any former officer or director in the manner set out and provided for in the Bylaws of this corporation.


13. AMENDMENT OF ARTICLES: This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation this 21 day of February, 1997.



G. LUIS ALDAY, Incorporator

Having been named as registered agent for the above-stated corporation, 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 and I accept the duties and obligations of Section 607.0505, Florida Statutes 1989.



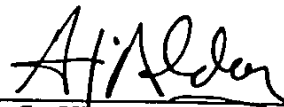
MARIA LESCANO, ESQUIRE
Registered Agent

9. PURPOSE:

This corporation is authorized for the purpose of transacting any and all lawful business permitted under the laws of the United States and the State of Florida and may engage in every aspect of the business of rendering the same professional services that a Certified Public Accountant, duly licensed under the laws of the State of Florida, is licensed to render, including, but not limited to:

1. Acting as agent, broker or attorney in fact for any persons or corporations dealing in real property or personal property and to borrow, mortgage or raise money or other capital necessary to conduct the business of the corporation.

2. Performing or causing to be performed all of the acts necessary to effect the corporate purpose, including the conduct of business outside the State of Florida, in the other states or possessions of the United States or in any foreign country.



G. LUIS ALDAY, Incorporator

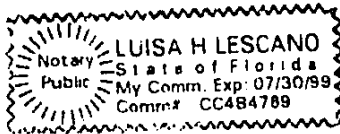
STATE OF FLORIDA)
COUNTY OF BROWARD) s.s.:

FILED
SECRETARY OF STATE
CORPORATION LOCATIONS

97 MAR 17 AM 10:23

BEFORE ME, the undersigned authority, personally appeared
G. LUIS ALDAY to me known to be the person who executed the
foregoing Articles of Incorporation, and he acknowledged to and
before me that he executed such instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this
21st day of FEBRUARY, 1997.





Notary Public, State of Florida
My Commission Expires: