

SAENZ, ROBLEDO, SAX & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

8180 N.W. 36 STREET #100 • MIAMI, FLORIDA 33166-6650

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ANDRÉS ROBLEDO, C.P.A.
RAUL M. SAENZ, C.P.A.
ROBERT J. SAX, C.P.A.
SHARMA H. SONGERWALA, C.P.A.
CIRA H. VILLAZON, C.P.A.
TRACY D. WEINTRAUB, C.P.A.

FL. LAUDERDALE OFFICE
14 N. University Drive
Lauderdale, Florida 33322
Telephone: 954 370-2727
Fax: 954 370-2776

N910000005286

October 9, 1996

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

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***122.50 ***122.50

Gentlemen:

Please find enclosed an original with a copy of the Articles of Incorporation of Affiliated Accountants of the Americas, Inc. Also, included is a check in the amount of \$122.50

Upon finalization of processing the Articles of Incorporation, would you please forward the necessary information to our office.

Thanking you in advance for your cooperation in this matter, I remain,

Sincerely yours,

Raul M. Saenz

RAUL M. SAENZ

RS/gbh

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 OCT 11 PM 3:16

gr 10/15/96
SRS

ARTICLES OF INCORPORATION
OF
AFFILIATED ACCOUNTANTS OF
THE AMERICAS, INC.

FILED
STATE
CORPORATIONS
00 000 11 11 31 16

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The undersigned, acting as incorporator of a non-profit corporation pursuant to Chapter 617, Florida Statutes, adopts the following articles of incorporation for such corporation.

ARTICLE I

The name of the corporation is: AFFILIATED ACCOUNTANTS OF THE AMERICAS, INC. and the initial principal address of the corporation is: 8180 N.W. 36 Street, #100, Miami, Florida 33166.

ARTICLE II

The period of duration of this corporation is PERPETUAL, unless dissolved according to law. Corporate existence shall commence upon FILING.

ARTICLE III

The purpose for which the corporation is being organized is to promote and advance in all lawful ways the mutual interests of its members engaged in the practice of accountancy throughout the Americas and to disseminate all types of information that may improve practice developments.

ARTICLE IV

The street address and city of the initial registered office of the corporation is 8180 N.W. 36 Street, #100, Miami, Florida 33166 and the name of the registered agent at 8180 N.W. 36 Street, #100, Miami, Florida 33166 is Raul M. Saenz.

ARTICLE V

The number of the OFFICERS Constituting the initial Board of DIRECTORS of the corporation is FOUR, and the names and addresses of the persons who are to serve as the initial directors are:

NAME(S):	ADDRESS(ES):
Raul M. Saenz	8180 N.W. 36 Street, #100 Miami, Florida 33166
Anthony Robledo	8180 N.W. 36 Street, #100 Miami, Florida 33166
Eduardo Gonzalez	8180 N.W. 36 Street, #100 Miami, Florida 33166
Shabbir Songerwala	8180 N.W. 36 Street, #100 Miami, Florida 33166

ARTICLE VI

Membership of the Fund shall consist of certified public accountants or its equivalents, duly licensed to practice in their respective countries. The Board of Directors consists of the President, Vice-President, Secretary, and Treasurer.

Officers will be elected by the majority vote of the Fund upon the slate submitted by the Board of Directors.

ARTICLE VII

This corporation is organized under a non-stock basis.

ARTICLE VIII

By-laws will be adopted by the initial Board of Directors. New by-laws may be adopted or the initial by-laws may be repealed or amended in whole or in part at an annual meeting of the members or at any other meeting of the members called for that purpose, but any such resolution shall require a vote of not less than 2/3 (two-thirds) of the members entitled to vote.

ARTICLE IX

FILED
CLERK OF DISTRICT COURT
STATE OF FLORIDA
CORPORATIONS

95 OCT 11 PM 3:16

The name and address of the incorporator is:

Raul M. Saenz
8180 N.W. 36 Street, #100
Miami, Florida 33166

Dated the 9th day of October 1996.

IN WITNESS WHEREOF, the undersigned being the incorporator of this corporation have executed these Articles of Incorporation.

Signature of Incorporator

Raul M. Saenz

Desiring to organize to qualify under the laws of the state of Florida with its principle place of business at City of Miami, State of Florida, has named Raul M. Saenz, located at 8180 N.W. 36 Street, #100, Miami, Florida 33166, as its agent to accept service of process within Florida.

SIGNATURE

Raul M. Saenz

TITLE

Incorp.

DATE

October 9th, 1996

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I, Raul M. Saenz, 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 607.325 Florida Statutes.

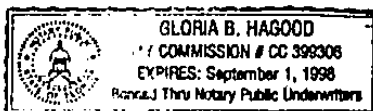
Raul M. Saenz

(Registered Agent)

STATE OF FLORIDA:

COUNTY OF:

Before me the undersigned authority, personally appeared, Raul M. Saenz, to me well known to be the person(s) who executed the foregoing articles of incorporation and acknowledge before me, according to law, that he made and subscribed the same for the purposes therein mentioned and set forth IN WITNESS WHEREOF, I have hereunto set my hand and seal this 9 day of October 1996.



Gloria B. Hagood
(Notary Public)
GLORIA B. HAGOOD

My commission expires: