ATTORNEY AT LAW

9116 CYPRESS GREEN DRIVE, SUITE 207 JACKSONVILLE, FLORIDA 32256 TELEPHONE (904) 739-3440 FACSIMILE (904) 730-7722

March 29, 2000 via Federal Express

Secretary of State of Florida Corporation Division 409 East Gaines Street Tallahassee, FL 32301

Articles of Incorporation (6 Corporations)

Gentlemen:

Re:

I am enclosing an original and one copy of the Articles of Incorporation and Designation of Registered Agent of 6 corporations which are all El Potro Mexican Restaurants:

- El Potro Mexican Restaurant #28, Inc.
- El Potro Mexican Restaurant #27, Inc.
- El Potro Mexican Restaurant #26, Inc.
- El Potro Mexican Restaurant #21, Inc.
- El Potro Mexican Restaurant #18, Inc.
- El Potro Mexican Restaurant #8, Inc.

Also enclosed is a check in the amount of \$78.75 times 6 = \$472.50 to you as payment for the following amounts on each corporation:

\$35.00 - Filing Fee 8.75 - Certified Copy 35.00 - Resident Agent Designation

Please return the certified copies to me. Please call me if you have any questions.

Sincerely.

Leonard Alterman

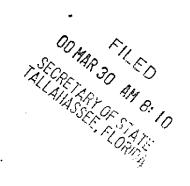
LA/bjw/Enclosures

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ARTICLES OF INCORPORATION

OF

EL POTRO MEXICAN RESTAURANT #8, INC.



The undersigned for the purpose of organizing and incorporating a corporation pursuant to the laws of the State of Florida, hereby makes, subscribes, acknowledges, and files these Articles of Incorporation.

ARTICLE I

NAME OF THE CORPORATION

The name of this corporation shall be EL POTRO MEXICAN RESTAURANT #8, INC.

ARTICLE II

PRINCIPAL OFFICE

The principal office of the corporation shall be at: 5871 University Boulevard West, Jacksonville, Florida 32216.

ARTICLE III

DURATION OF CORPORATION

This corporation shall exist in perpetuity, unless sooner dissolved in accordance with law; and its existence shall commence on the date of signing of these Articles of Incorporation.

ARTICLE IV

GENERAL PURPOSE

The general purposes for which this corporation is organized shall include the transaction of any or all lawful business for which corporations may be incorporated under the Florida General Corporation Act.

ARTICLE V

CAPITAL STOCK

The corporation shall have the authority to issue but one class of stock. It shall have the authority to issue 7500 shares of common stock, each of which shall have a par value of \$1.00 and shall have voting rights. Each shareholder shall have preemptive right.

ARTICLE VI

INITIAL REGISTERED OFFICE

The street address of the corporation's initial registered office and the name of its initial registered agent for service of process within the state of Florida at such address are:

Registered Agent:

Louis David

Address:

9141 Cypress Green Drive, Suite 2

Jacksonville, FL 32256

ARTICLE VII

DIRECTORS

The corporation shall have not less than one and not more than five directors. The number

of directors may be either increased or decreased from time to time by an amendment of the by-laws of the corporation in the manner provided by the law or by the by-laws but shall never be less than one.

ARTICLE VIII

INITIAL DIRECTORS

The name and address of the initial directors of the corporation are as follows:

NICOLAS ESCAMILLA 2758 Lantana Lakes Drive Jacksonville, FL 32246

RAYMUNDO JAIME 12404 Largo Drive Savannah, GA 31419

ARTICLE IX

INCORPORATORS

The names and addresses of the incorporators are as follows:

NICOLAS ESCAMILLA 2758 Lantana Lakes Drive Jacksonville, FL 32246

IN WITNESS WHEREOF, the undersigned has hereunto set their hands and seals on this the

day of March, 2000.

NICOLAS ESCAMILLA

STATE OF FLORIDA) \ cc.	
COUNTY OF DUVAL) SS:)	_
personally appeared NICOLA that he executed the same for	e, an officer duly authorized by law to take oaths and acknowledgments, SESCAMILLA, who executed the foregoing Articles of Incorporation, the purposes therein expressed, who is personally known to me lorida Driver's License No. 54-633-66-391-0 as identification, and who did did not take an	
IN WITNESS WHE Jacksonville, Florida, on this	REOF, I have hereunto set my hand and affixed my official seal at the day of March, 2000.	

Notary Public

State of Florida at Large My Commission expires:

Leonard M. Alterman MY COMMISSION # CC893172 EXPIRES December 18, 2003 BONDED THRU TROY FAIN INSURANCE, INC.

OOMAR SOLD PALEREAN AND AND OF TO

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above named corporation at the place designated in these Articles of Incorporation, I hereby am familiar with and accept the duties and responsibilities 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.

LOUIS DAVID

Date 3-10-00