

GARY W. POLLACK
Attorney at Law
328 Minorca Avenue
Coral Gables, Florida 33134-4377

South America office address:

*Calle Ignacio Bossano #551 (E-12-38) y Guerrero
Quito, Ecuador*

Telephone: (305) 446-6723

Fax: (305) 446-2328

PO00000062990

Corporate Records Bureau
Division of Corporations
Department of State
409 East Gaines Street
Tallahassee, FL 32399

Re: S & P 400, Inc.

800003304338--3
-06/26/00--01083--016
*****70.00 *****70.00

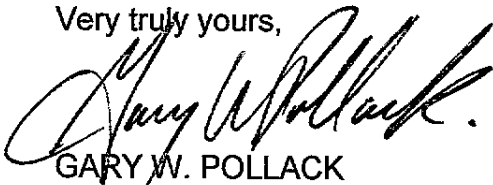
Dear Sir/Madam:

Enclosed please find the original Articles of Incorporation for the above referenced corporation. Also, please find enclosed a check in the amount of \$70.00 as the fee for filing the corporation.

Kindly return the copy hereof to me in the enclosed self-addressed stamped envelope.

Thanking you in advance for your cooperation.

Very truly yours,


GARY W. POLLACK

GWP/ss
Encl.

FILED
00 JUN 26 PM 3:05
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T BROWN JUN 28 2000

ARTICLES OF INCORPORATION
OF
S & P 400, INC.

FILED
00 JUN 26 PM 3:05
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of the corporation is S & P 400, INC.

ARTICLE II - DURATION

The corporation shall have perpetual existence.

ARTICLE III - PURPOSE

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory, or nation.

ARTICLE IV - CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is Seven Thousand Five Hundred (7500) shares of common stock, each share having the par value of One Cent (.1¢).

ARTICLE V - ADDRESS

The mailing address for this corporation is 328 Minorca Avenue, Coral Gables, Florida 33134. The initial registered office of this corporation 328 Minorca Avenue, Coral Gables, FI 33134.

The name and address of the initial Registered Agent is Gary W. Pollack, 328 Minorca Avenue, Coral Gables, Florida 33134.

ARTICLE VI - DIRECTORS

The corporation shall have one (1) director. The director is:

Gary W. Pollack
328 Minorca Avenue
Coral Gables, FI 33134

ARTICLE VII - PREEMPTIVE RIGHTS

Every shareholder upon the sale for cash of any new stock of this corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase his pro rata share thereof at the price at which it is offered to other. The sale of stock by the shareholder shall be limited and governed by a shareholders agreement.

ARTICLE VIII - SUBSCRIBER

The name and street address of the incorporator of this corporation is as follows:

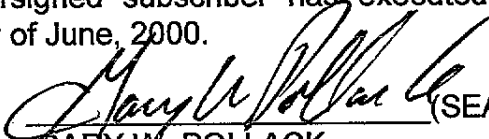
GARY W. POLLACK
328 Minorca Avenue
Coral Gables, FI 33134

ARTICLE IX. OFFICERS

The name and address of the initial officers of this corporation who shall hold office for the first year of the corporation, or until his successor is elected or appointed is:

President: GARY W. POLLACK
328 Minorca Avenue
Coral Gables, FI 33134

IN WITNESS WHEREOF, the undersigned subscriber has executed the foregoing Articles of Incorporation this 22 day of June, 2000.

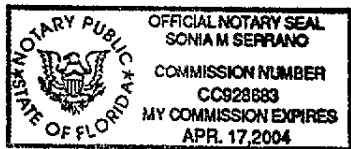

GARY W. POLLACK (SEAL)

STATE OF FLORIDA

COUNTY OF DADE

Before me, personally appeared, GARY W. POLLACK, to me well known to me to be the individual described in and who executed the foregoing Articles of Incorporation, and acknowledged before me that he executed the same for the purposes therein expressed.

WITNESS my hand and seal in the county and state above named this 22 day of June, 2000.



Sonia M. Serrano
NOTARY PUBLIC STATE OF FLA.

My commission expires:

ACCEPTANCE

I certify that I am a permanent resident of Dade County, Florida, whose place of residence and post office address are as set forth above. I accept the foregoing designation as Registered Agent.

Dated this 22 day of June, 2000.

Gary W. Pollack
GARY W. POLLACK

FILED
00 JUN 26 PM 3:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA