



SIR TAX

Accounting, Consulting, IRS Representation, & Strategic Tax Planning.

1930 Tyler Street, v Hollywood, Fl. 33020 v Telephone (954) 925-8080 v 922-1903 v Facsimile (954) 926-6770

Of Counsel:

R. Kevin Cross, E.A.,
 v -- Enrolled Agent,
 Accountant, Financial Counselor.

† - R. Kevin Cross, E.A. -
 is enrolled to represent taxpayers
 before the Internal Revenue Service.

Steven R. Danielson, MA.
 Masters Degree in Mathematics,
 Staff Accountant, Consultant.

7 July, 2000

Department of State
 Division of Corporations
 Attn.: New Filings Section
 P.O. Box 6327
 Tallahassee, Florida 32314

000003318890--5
 -07/11/00--01011--003
 *****78.75 *****78.75

SUBJECT: CUDA UNDERWATER MAINTENANCE, INC.

EFFECTIVE DATE

07/07/00

Dear Sirs:

Please incorporate the above referenced corporation effective July 7, 2000,
 and mail filed articles to:

Jessica Castillo
 6290 SW 35 Street
 Miami, Florida 33155

Enclosed is an original and one copy of the articles of incorporation and a
 check for \$78.75 (to include the filing fee and a certified copy of the articles).

Thank you for your continued assistance in these matters.

Sincerely,

R. Kevin Cross, E.A.
 Accountant & Tax Consultant.

RKC/cuda underwater maintenance, inc
 LETCORP.DOC

FILED
 00 JUL 10 AM 8:52
 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA

Member of: National Association of Enrolled Agents v Florida Association of Enrolled Agents

E-mail Addresses: sirtax@bellsouth.net

PH 7/13/00 ✓

ARTICLES OF INCORPORATION
OF
CUDA UNDERWATER MAINTENANCE, INC.

FILED
00 JUL 10 AM 8: 52
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I - NAME

EFFECTIVE DATE

07/07/00

The name of the corporation shall be:

CUDA UNDERWATER MAINTENANCE, INC..

The principal place of business of this corporation shall be:

**6290 SW 35 Steet
Miami, Florida 33155**

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in or transact 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 III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One hundred shares common stock at NO par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective July 7, 2000.

ARTICLE V - OFFICERS & DIRECTORS

The names and street addresses of the initial officers and directors, if any, who shall hold office the first year of the corporation's existence or until their successor(s) is (are) elected, are:

Alex Castillo
6290 SW 35 Street
Miami, FL 33155

Jessica Castillo
6290 SW 35 Street
Miami, FL 33155

ARTICLE VI - INCORPORATORS

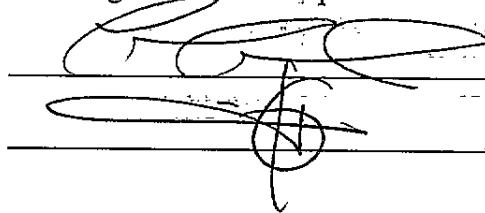
The names and street addresses of the incorporators to these articles of incorporation are:

Alex Castillo
6290 SW 35 Street
Miami, FL 33155

Jessica Castillo
6290 SW 35 Street
Miami, FL 33155

IN WITNESS WHEREOF, the undersigned incorporators have executed these Articles of Incorporation this seventh day of July, 2000.

Signatures of Incorporators

The image shows two handwritten signatures in black ink. The first signature is a cursive, somewhat stylized name, likely 'Alex Castillo'. The second signature is also cursive, likely 'Jessica Castillo'. Both signatures are written over two horizontal lines that serve as a baseline for the signatures.

STATE OF FLORIDA.
COUNTY OF BROWARD.

CERTIFICATE DESIGNATING REGISTERED AGENT/REGISTERED OFFICE Pursuant to the provisions of the Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

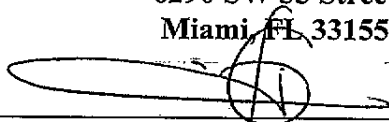
The name of the corporation is:

CUDA UNDERWATER MAINTENANCE INC.

The name and address of the registered agent and office is:

**Jessica Castillo
6290 SW 35 Street
Miami, FL 33155**

SIGNATURE _____

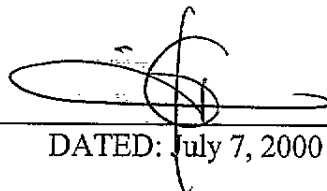


(Corporate Officer)

TITLE: Vice President
DATED: July 7, 2000

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, 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 THE FLORIDA STATUTES.

SIGNATURE _____



(Registered Agent)

DATED: July 7, 2000

FILED
00 JUL 10 AM 8:53
SECRETARY OF STATE
TALLAHASSEE, FLORIDA