

POLOCOLOTZEO ANIELS & DANIELS ATTORNEYS AT LAW

Attorneys at Law, P.A. A PROFESSIONAL ASSOCIATION

4300 North University Drive, Suite B-200 Fort Lauderdale, FL 33351 (954) 572-7100 Telefax: (954) 572-0667 Gordon S. Daniels Member of Florida and Kentucky Bar

Lisa Leonardo Daniels Member of Florida, New York and Washington, DC Bar

October 29, 2001

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Division of Corporations 409 East Gaines Street Tallahassee, Florida 32399

RE: SMOOTH TRANSITIONS, INC.

Dear Sir:

Please find enclosed the original and one copy of the Articles of Incorporation of International Commercial Accounts Collection System, Inc., together with our check in the amount of \$78.75 representing your filing fee. Please process the foregoing at your earliest opportunity and return a true copy of the Articles to my office in the envelope which has been provided for your convenience.

Thank you for your assistance in this regard.

Sincerely,

Telsa of Daniels

LISA LEONARDO DANIELS

LLD:t Enclosure I NOV -6 AM IO: 16

ARTICLES OF INCORPORATION TALLAHASSEE, FLORIDA

of

SMOOTH TRANSITIONS, INC.

The undersigned incorporator, for the purpose of forming a corporation under the laws of the State of Florida, adopts the following articles of incorporation for such corporation:

ARTICLE I.

The name of the corporation is:

SMOOTH TRANSITIONS, INC.

ARTICLE II.

The duration of the corporation is perpetual.

ARTICLE III.

The purpose for which the corporation is organized is to transact any or all lawful business for which corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV.

The aggregate number of shares which the corporation shall have the authority to issue shall be one thousand shares of common stock at a par value of \$1.00 each.

ARTICLE V.

The address of the corporation's main office is:

530 South Federal Highway Suite #203 Deerfield Beach, FL 33441 The name of the corporation's initial registered agent at such address is: LISA LEONARDO DANIELS, ESQUIRE, Attorney at Law, 4300 North University Drive, Suite B-200, Fort Lauderdale, FL 33351.

ARTICLE VI.

The number of directors constituting the initial board of directors is one, and the name and address of the person who is to serve as the initial director is:

President/Treasurer -

Sergio DeLucena 5278 N.E. 19th Terrace Pompano Beach, FL 33064

Vice President/Secretary -

Adriana DeLucena 5278 N.E. 19th Terrace Pompano Beach, FL 33064

ARTICLE VII.

The name and address of the incorporator is:

Sergio DeLucena 5278 N.E. 19th Terrace Pompano Beach, FL 33064

ARTICLE VIII.

It is the intent of the incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as a Subchapter S Corporation.

day of (1000), 2001.

Incorporator and President

STATE OF FLORIDA COUNTY OF BROWARD

BEFORE ME, the undersigned authority, this day personally appeared SERGIO DeLUCENA, who, upon being my me first duly sworn, deposes and says that he has executed the above and foregoing Articles of Incorporation this day for the purposes expressed therein.

SWORN TO AND SUBSCRIBED before me this 2 day of 2001

Notary Public

State of Florida at Large

My Commission Expires:



FILED

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SECRETARY OF STAIL
TALLAHASSEE, FLORIDA

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

LISALEONARDO DANIELS having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

LISA LEONARDO DANIEL

Registered Agent