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FLORIDA PROFIT CORPORATION OR P.A.

BORBOLLA & LINARES - MORENO, P.A.

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**ARTICLES OF INCORPORATION
OF
BORBOLLA & LINARES - MORENO, P.A.**

The undersigned, acting as Incorporator, signs the following Articles of Incorporation for the purpose of forming a professional service corporation under the laws of the State of Florida.

ARTICLE I

The name of the corporation shall be:

Borbollo & Linares - Moreno, P.A. (the "Corporation")

ARTICLE II

The existence of the Corporation shall commence upon the filing of these Articles of Incorporation by the Department of State and shall be perpetual.

ARTICLE III

The general purposes for which the Corporation is initially organized are:

To render the following specific professional service (as defined in Section 621.03 of the Professional Service Corporation and Limited Liability Company Act) and none other, to wit: the personal services rendered by attorneys at law as provided by Chapter 454 of the Florida Statutes or any successor statute providing therefor.

H02000004161 4

This document prepared by:
Rafael Moreno, Esq.
2601 South Bayshore Drive
Suite 1600
Miami, Florida 33133
(305) 858-5555

H02000004161 4

And in connection therewith and in furtherance thereof, to possess and exercise all the powers and privileges granted by the Florida Business Corporation Act or by any other law of Florida or by these Articles of Incorporation together with any powers incidental thereto, so far as such powers and privileges are consistent with, and not prohibited by, the Professional Service Corporation and Limited Liability Company Act.

ARTICLE IV

The maximum number of shares which the Corporation shall have authority to issue shall be 10,000 shares of Common Stock, having a par value of \$.01 per share.

ARTICLE V

The initial registered agent and street address of the initial registered office of the Corporation shall be:

Rafael Moreno, Esq.
Adorno & Zeder, P.A.
2601 South Bayshore Drive
Suite 1600
Miami, Florida 33133

ARTICLE VI

This Corporation shall have two directors initially. The names and addresses of the initial directors and principal officers of the Corporation, who shall hold office until their successors are elected and qualified or until their earlier resignation or removal from office are:

Arturo Borbolla, Esq. - Director and President
9290 Sunset Drive
Suite 105
Miami, Florida 33173

Ivette E. Linares - Moreno, Esq. - Director, Vice President and Secretary
9290 Sunset Drive
Suite 105
Miami, Florida 33173

H02000004161 4

H02000004161 4

The number of directors may be increased or decreased from time to time pursuant to the Bylaws of the Corporation, but shall not be less than one.

ARTICLE VII

The name and address of the Incorporator of the Corporation is:

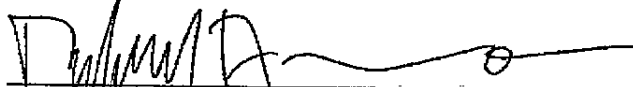
Rafael Moreno, Esq.
Adorno & Zeder, P.A.
2601 South Bayshore Drive
Suite 1600
Miami, Florida 33133

ARTICLE VIII

The principal business and mailing address of the Corporation is:

9290 Sunset Drive
Suite 105
Miami, Florida 33173

Executed at Miami, Florida this 7th day of January, 2002.



Rafael Moreno, Esq., Incorporator


H02000004161 4

H02000004161 4

ACCEPTANCE BY REGISTERED AGENT

Having been appointed the Registered Agent of Borbolla & Linares - Moreno, P.A., the undersigned accepts such appointment, and agrees to act in such capacity.

Dated this 7th day of January, 2002.


Rafael Moreno, Esq.

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