

PO2000026537

TRANSMITTAL LETTER

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Fl. 32314

500005027655--4
-03/01/02--01015--001
*****78.50 *****78.50

SUBJECT: SPI Partners Corporation

Enclosed is an original and one (one) copy of the articles of incorporation and a check for:

70.00
Filing Fee

78.50
Filing Fee
& Certificate

122.50
Filing Fee
& Certified Copy

131.25
Filing Fee,
Certified copy
& Certificate

Additional Copy Required

FROM: Taxplus & Accounting, Inc

4445 W. 16th Ave. Suite 314

Hialeah, Fl. 33012

(305) 828-7227

02 MAR 11 PM 2:51
FILED
SECRETARY OF STATE
TALLAHASSEE FLORIDA

PLEASE, SEND ALL CORRESPONDENCE TO THE ABOVE ADDRESS

NOTE: Please provide the original and one copy of the articles.

(C)

W02-6205
D. WHITE MAR 11 2002
5



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

March 5, 2002

TAXPLUS & ACCOUNTING, INC.
4445 W 16 AVE STE 314
HIALEAH, FL 33012

SUBJECT: SPI CORPORATION
Ref. Number: W02000006205

We have received your document for SPI CORPORATION and your check(s) totaling \$78.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6933.

Dale White
Document Specialist
New Filings Section

Letter Number: 402A00013278

ARTICLES OF INCORPORATION

FILED

02 MAR 11 PM 2:51

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

ARTICLE I

The name of the corporation shall be **SPI PARTNERS CORPORATION**

ARTICLE II. PRINCIPAL OFFICE

The principal place of business of this corporation shall be 18901 NE 14th Ave. North Miami Beach, Fl. 33179.

ARTICLE III. SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is one hundred (\$100.00) one dollar shares.

ARTICLE IV. INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is Guillermo Parapar, whose address is 18901 NE 14th Ave. No. 201, North Miami Beach, Florida, 33179

ARTICLE V. INCORPORATOR(S)

See instructions for officers/directors

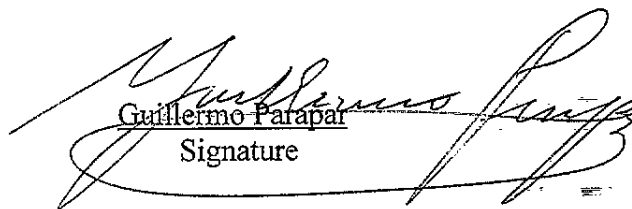
The name and post office address on the initial Director and Officer of the corporation is:
OFFICERS AND SPECIFIC ADDRESS

President/Secretary/Director

Guillermo Parapar
18901 NE 14th Ave. No. 201
North Miami Beach, FL. 33179

The corporation may engage in Real Estate Purchases and Sales and in the transaction of any or all lawful business permitted under the laws of the United States and the Florida General Corporation Act.

The undersigned incorporator(s) has executed these Articles of Incorporation this eighth day of March, 2002.


Guillermo Parapar
Signature

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, 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.

1.-The name of the corporation is: SPI PARTNERS CORPORATION

2.-The name and address of the registered agent and office is:

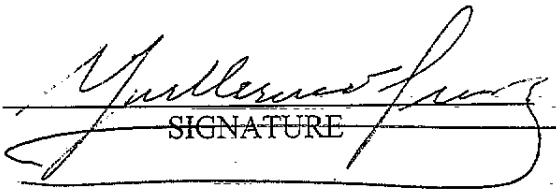
GUILLERMO PARAPAR
(Name)

18901 NE 14th AVE. No. 201
Mail Drop **NOT** Acceptable

North Miami Beach, Fl. 33179
(City/State/\zip)

FILED
02 MAR 11 PM 2:51
SECRETARY OF STATE
TALLAHASSEE FLORIDA

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


SIGNATURE

March 8, 2002
DATE