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March 26, 2002

Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

Re: Incorporation of Oscar A. Becerra, CPA, *INC.*

Dear Sir/Madam:

700005176667--6
-03/29/02--01037--011
*****78.75 *****78.75

Enclosed herewith are the following:

1. Articles of Incorporation for Oscar A. Becerra, CPA, *INC.*
2. Check No.: 1256 in the amount of \$78.75.

Please incorporate the above corporations and return certificates of status. Moreover, please do not hesitate to contact the undersigned should you need any further information or documentation in this regard.

Sincerely,

Michelle M. Becerra

Michelle M. Becerra

Michelle **GAVE**
AUTHORIZATION BY PHONE TO
CORRECT *Supp.*
DATE *4-4-02*
DOC. EXAM *Don White*

Enclosures
AF/dm
f:\corporations\rose trading, inc\dpt. of state 5-17-01.doc

FILED
02 MAR 29 AM 11:22
SECRETARY OF STATE
TALLAHASSEE FLORIDA

D. WHITE APR - 4 2002

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02 MAR 29 AM 11:22

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION

OF

OSCAR A. BECERRA, CPA, INC.

THE UNDERSIGNED, being of legal age, does hereby, for the purpose of becoming a corporation under the laws of the State of Florida authorizing the formation of corporation, make the following:

ARTICLE I

NAME OF CORPORATION

The name of the corporation shall be: OSCAR A. BECERRA, CPA, INC.

ARTICLE II

GENERAL NATURE OF BUSINESS

The corporation may engage in any activity or business permitted under the laws of the United States, and of this State.

ARTICLE III

CORPORATE EXISTENCE

This corporation shall exist perpetually unless sooner dissolved according to laws.

ARTICLE IV

CAPITAL STOCK

The capital stock of this corporation shall be One Thousand (1,000) shares of common stock with a par value of One Cent (\$0.01) per share.

ARTICLE V

PRINCIPAL OFFICE, REGISTERED OFFICE AND AGENT

The initial principal office shall be at 10241 S.W. 84 Court, Miami, Florida 33156 and the registered agent and his address is Oscar A. Becerra at 10241 S.W. 84 Court, Miami, Florida 33156.

ARTICLE VI

STOCKHOLDERS MANAGEMENT

The affairs of the corporation shall initially be conducted by the stockholders without a Board of Directors.

ARTICLE VII

INCORPORATOR

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

Oscar A. Becerra
10241 S.W. 84 Court
Miami, Florida 33156

IN WITNESS WHEREOF, the undersigned, for the purpose of forming a corporation, to do business both within and without the State of Florida, under the laws of Florida, does make and files these Articles of Incorporation, hereby declaring and certifying that the facts herein stated are true and hereunto sets her hand and seal this ///14 day of March, 2002.

Incorporator:

By


Oscar A. Becerra

STATE OF FLORIDA)
COUNTY OF MIAMI-DADE)

BEFORE ME, the undersigned authority, personally appeared Oscar A. Becerra to me well known to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed the same freely and voluntarily for the purposes therein expressed.

WITNESS my hand and official seal this 12 day of March, 2002.



[Signature]

Notary Public
State of Florida

My Commission Expires:

ACKNOWLEDGMENT

The undersigned having been named by OSCAR A. BECERRA, CPA ^{INC} at 10241 S.W. 84 Court, Miami, Florida 33156 designated in the Articles of Incorporation, hereby agrees to act in this capacity and agrees to comply with the provisions of the laws of the State of Florida, relative to keeping open said office.

[Signature]

OSCAR A. BECERRA
Registered Agent

FILED
02 MAR 29 AM 11:22
SECRETARY OF STATE
TALLAHASSEE FLORIDA