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July 20, 2002

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

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-07/23/02--01035--018
*****78.75 *****78.75

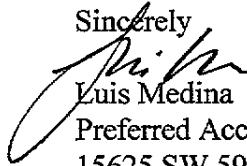
Re: Panelas Of South Florida, Inc.

Gentlemen:

Enclosed you will find the articles of incorporation for the above captioned, along with a money order for \$78.75.

Please mail the copy of the articles to the undersigned.

Sincerely



Luis Medina
Preferred Accounting Services
15625 SW 59 Street
Miami, Florida 33193

FILED
2002 JUL 29 AM 10:06
SECRETARY OF STATE
TALLAHASSEE FLORIDA

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8/7/30/02

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2002 JUL 29 AM 10:06

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION
OF
PANELAS OF SOUTH FLORIDA, INC.

The undersigned subscribers to the Articles of Incorporation hereby associate themselves together to form a corporation under the laws of the State Of Florida.

ARTICLE I - NAME

The name of the corporation is PANELAS OF SOUTH FLORIDA, INC.

ARTICLE II - NATURE OF BUSINESS

The corporation may engage in any and all lawful activities permitted under the laws of the State of Florida.

ARTICLE III - CAPITAL STOCK

The aggregate number of shares that this corporation is authorized to have outstanding at any one time is 100 shares of common stock at no par value.

ARTICLE IV - TERMS OF EXISTENCE

This corporation shall have perpetual existence.

ARTICLE V - ADDRESS

The initial address for the corporation is 2424 NW 46 Street; Bay #2; Miami, Florida 33142.

ARTICLE VI - DIRECTORS

The corporation shall have two (2) Director(s) initially. The number of Directors may be increased or decreased as prescribed by the By-laws adopted by the Stockholders.

ARTICLE VII - INITIAL DIRECTORS

The name and address of the members of the first Board of Directors who shall hold office until their successors are elected and qualified is as follows:

Jorge Garcia 2424 NW 46 Street - Bay #2
Miami, Florida 33142

Cary Garcia 2424 NW 46 Street - Bay #2
Miami, Florida 33142

ARTICLE VIII - SUBSCRIBERS

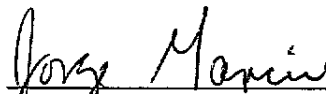
The name and post office address of each subscriber to these Articles of Incorporation is (are):

Cary Garcia 2424 NW 46 Street Bay #2
Miami, Florida 33142

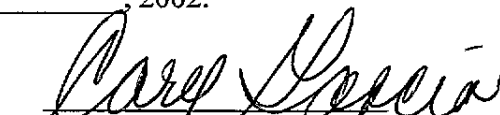
Jorge Garcia 2424 NW 46 Street Bay #2
Miami, Florida 33142

IN WITNESS WHEREOF the undersigned subscriber(s) has (have) executed these

Articles Of Incorporation this 20 day of July, 2002.



Jorge Garcia



Cary Garcia

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE, NAMING PERSON UPON WHOM
PROCESS MAY BE SERVED

Pursuant to Chapter 607.034 of Florida Statutes, the following is submitted in compliance
with said Act:

PANELAS OF SOUTH FLORIDA, INC. desiring to organize under the laws of the State
of Florida has named Jorge Garcia whose address is 2424 NW 46 Street Bay #2; Miami,
Florida 33142 as Registered Agent to accept service of process within the State.

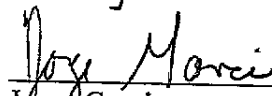

Cary Garcia

ACKNOWLEDGEMENT:

Having been named as Registered Agent and to accept service of process for the above
named corporation at the place designated in this certificate, I hereby accept the
appointment 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.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 20 day of

July, 2002, at Miami, Dade County, Florida.


Jorge Garcia
Registered Agent

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SECRETARY OF STATE
TALLAHASSEE FLORIDA