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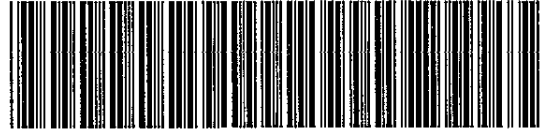
(Business Entity Name)

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

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J & M Tax Service, Inc.

Prompt • Personal • Professional
2080 NW Boca Raton Blvd. #6 • Boca Raton, FL 33431
(561) 750-8299 • FAX (561) 750-8330

October 29, 2002

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

Dear Sirs:

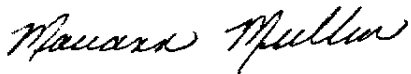
Enclosed are the Articles of Incorporation for Karina Leal, P.A. along with our check for \$87.50.

Please process promptly and return to our office.

Thank you for your assistance.

Sincerely,

J & M Tax Service, Inc.



Mariann Mullin

ARTICLES OF INCORPORATION

KARINA LEAL, P.A..

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida General Business Corporation Act, hereby adopts the following Articles of Incorporation:

**ARTICLE I
NAME**

The name of this corporation is KARINA LEAL, P.A.

**ARTICLE II
PURPOSE**

This corporation is organized for the purpose of providing assistance in the sale of real property, rental of real property as well as all other related activities permitted under the laws of the State of Florida and the United States of America.

**ARTICLE III
CAPITAL STOCK**

This corporation is authorized to issue One Thousand (1,000) shares of \$1.00 par value common stock.

**ARTICLE IV
TERMS OF EXISTENCE**

This corporation is to exist perpetually.

**ARTICLE V
OFFICERS DIRECTORS**

The business and affairs of this corporation shall be managed and shall be under the direction of the officers and directors of this corporation. The officers and directors may take action by written consent without a meeting as provided by law and may participate in meetings by means of conference as provided by law. The name of the initial officer and director of this corporation are:

KARINA LEAL, PRESIDENT

**ARTICLE VI
BY-LAWS**

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors of this corporation.

**ARTICLE VII
INITIAL REGISTERED AGENT**

The name of the initial Registered Agent of this corporation is Gary Rubin, 2080 N.W. Boca Raton Blvd., #6, Boca Raton, Florida 33431.

**ARTICLE VIII
INDEMNIFICATION**

This corporation shall indemnify any Officer or Director, or any former Officer of Director, to the full extent permitted by law.

**ARTICLE IX
CORPORATE ADDRESS**

The initial address in the State of principal office of the corporation shall be:

49 BENTWATER CIRCLE, BOYNTON BEACH, FL 33426

The Board of Directors may from time to time move the principal office to any other address in the State of Florida.

**ARTICLE X
AMENDMENT**

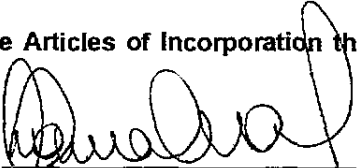
The corporation reserves the right to amend or repeal any provisions contained in the Articles of Incorporation, or any amendment to them, and any right conferred upon the shareholder is subject to this reservation.

**ARTICLE XI
INCORPORATOR**

The name and address of the person signing these Articles of Incorporation is :

KARINA LEAL, 49 BENTWATER CIRCLE, BOYNTON BEACH, FL 33426

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this
28 day of October, 2002


KARINA LEAL

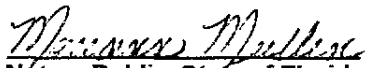
STATE OF FLORIDA)
COUNTY OF PALM BEACH)

BEFORE ME, a Notary Public authorized to take acknowledgments, in the State and County aforesaid, personally appeared Karina Leal, known to me and known by me to be the person who executed the foregoing Articles of Incorporation, and she acknowledged before me that she executed same for the purposes there expressed.

IN WITNESS HEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid this 28 of October, 2002



Mariann Mullin
Commission # CG 111259
Expires Feb. 21, 2003
Bonded Thru
Atlantic Bonding Co., Inc.


Notary Public, State of Florida
at Large
My Commission Expires: 2/21/03

CERTIFICATE DESIGNATING
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating office/registered agent, in the State of Florida.

1. The name of the Corporation is KARINA LEAL, P.A..

2. The name and address of the registered agent and office is: GARY RUBIN, 2080 NW Boca Raton Blvd., #6, Boca Raton, FL 33431.

SIGNATURE _____

(Corporate Officer)

TITLE: PRESIDENT

DATE: 10/68/02

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEARBY AGREE TO ACT IN THIS CAPACITY AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

SIGNATURE: _____

(Registered Agent)

DATE: 10/68/02

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TALLAHASSEE FLORIDA