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To:

Division of Corporations

Fax Number

: (850)205-0381

From:

Account Name

: EMPIRE CORPORATE KIT_COMPANY

Account Number: 072450003255

Phone

: {305}634-3694

Fax Number

: (305)633-9696

FLORIDA PROFIT CORPORATION OR P.A.

p & I office management services, inc.

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ARTICLES OF INCORPORATION

OF

P & L OFFICE MANAGEMENT SERVICES, INC.

The undersigned incorporator(s), for the purpose of forming a Profit Corporation under Chapter 607 of the Florida Statutes, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I

The name of this corporation shall be: P & L OFFICE MANAGEMENT SERVICES, INC.

ARTICLE II

This corporation shall commence existence upon the date of filing with the Division of Corporations, state of Florida, and shall have perpetual existence.

ARTICLE III

The principal place of business of this corporation: 2260 S.W. 8 Street, Miami, FL 33135.

ARTICLE IV

The general nature of business of this corporation is to transact any and all lawful business.

ARTICLE V

The aggregate number of shares which this corporation shall have authority to issue are 200 shares common stock having an individual par value of 2.00

Unless otherwise stated in these articles, or in an amendment to these articles, there shall be only one (1) class of stock of this corporation.

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ARTICLE VI

The name and street address of the initial Registered Agent of this corporation shall be: Luis Garcia, 2260 S.W. 8 Street, Miami, FL 33135.

ARTICLE VII

The name and address of the officers and initial board of directors shall be:

PRESIDENT

Jose M. Garcia

2260 S.W. 8 Street

Miami. FL 33135

VICE-PRES

Luis Cruz

2260 S.W. 8 Street Miami, FL 33135

ARTICLE VIII

The name and address of the incorporator executing these Articles of Incorporation is:

Empire Corporate Kit of America, Inc. 2444 N.W. 7TH PLACE MIAMI, FL 33127

The undersigned has executed these Articles of Incorporation this 4th day of NOVEMBER . 2002.

INCORPORATOR

Ray Stormont Signing for Empire Corporate Kit of America, Inc.

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CERTIFICATE OF DESIGNATION REGISTERED AGENT/REGISTERED OFFICE

P & L OFFICE MANAGEMENT SERVICES, INC. (Name of Corporation)

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THE ARTICLES OF INCORPORATION, 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.

REGISTERED AGENT

402000721588

SECRETARY OF STATE AT TALLAHASSEE, FLORIDA