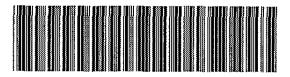
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(Requestor's Name)
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O & P Tax-Accounting Corp.

1260 SW 142nd Court, Miami, FL 33184 Phone (305) 223-4747 * Fax (305) 223-9894 E-Mail: OscarTaxes@aol.com

TRANSMITTAL LETTER

November 16, 2002

Florida Department of State Division of Corporations New Filing Section P.O. Box 6327 Tallahassee, FL 32314 Attention: Ms. Poole

Proposed Corporate Name:

JBM-GUEL ENTERPRISES CORP.

Enclosed is an original and one (1) copy of the Articles of Incorporation for:

JBM-GUEL ENTERPRISES CORP.

A check for \$70.00 is also herein enclosed to cover for the filing fees.

Please mail letter and certified Articles of Incorporation to:

O & P Tax-Accounting Corp 1260 SW 142nd Court Miami, FL 33184 305-223-4747

Thank you,

O & P Tax-Accounting Corp.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
TO NON 20 PM 2: 05

ARTICLES OF INCORPORATION

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

ARTICLE I NAME

The name of the corporation shall be:

JBM-GUEL ENTERPRISES CORP.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address shall be: 11256 SW 74th Street, Miami, FL 33173-2660.

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is: 100 shares of \$ 1.00 each.

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

Oscar R. Aguilar

1260 SW 142nd Court, Miami, FL 33184

ARTICLE V INCORPORATOR AND CORPORATE OFFICER

Morales

The names and street address of the incorporator to these Articles of Incorporation and corporate officer are:

Jose B. Morales

11256 SW 74th Street, Miami, FL 33173

President & C.E.O.

The undersigned incorporator has executed these Articles of Incorporation on November 15, 2002.

Jose B. Morales

President & C.E.O.

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 or 617.0501, 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: JBM-GUEL ENTERPRISES CORP.
- 2- The name and Florida street address of the initial registered agent are:

Oscar R. Aguilar

1260 SW 142nd Court, Miami, FL 33184

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.

Dated: November 15, 2002

Oscar R Aguilar Registered Agent 02 NOV 20 PM 2: 05