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MARCELL FELIPE

attorneys & counselors at law

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February 11, 2003

Department of State Division of Corporations PO Box 5327 Tallahassee, FL 32314

Dear Sir/Madam:

Enclosed, please find two counterparts of the Articles of Incorporation for IQ USA REAL ESTATE INVESTMENTS, INC. to be filed with the Division of Corporations and a check in the amount of \$78.75 to cover the following:

Filing Fee	\$35.00
Designation of Registered Agent	\$35.00
Certified Copy	\$ 8.75
Total	\$78,75

Once filed, please mail and fax a copy of the same to our office. If you have any questions, please call me.

Sincerely,

W B

Jeremy Burgess for MARCELL FELIPE, J.D.



OF.

IQ USA REAL ESTATE INVESTMENTS, INC.



The undersigned incorporator hereby executes, acknowledges and files with the Florida Department of State the following Articles of Incorporation (the "Articles") for the purpose of organizing a corporation under the Florida Business Corporation Act (the "Act").

ARTICLE I - Name

The name of the corporation is IQ USA REAL ESTATE INVESTMENTS, INC.

ARTICLE II - Principal Office

The initial principal place of business or mailing address of the Corporation shall be 888 Brickell Avenue, 5th Floor, Miami, Florida 33131.

ARTICLE III - Term of Existence

This corporation shall exist perpetually. Corporate existence shall commence on the date these Articles are executed and acknowledged, except that if they are not filed by the Department of State of the State of Florida within five days, exclusive of legal holidays, after they are executed and acknowledged, corporate existence shall commence upon filing by the Department of State.

ARTICLE IV - Nature of Business

This corporation is organized for the purpose of transacting any and all lawful business.

ARTICLE V - Initial Registered Office and Agent

The street address of the initial registered office of this corporation shall be 888 Brickell Avenue, 5th Floor, Miami, Florida 33131 and the name of the initial registered agent of this corporation at that address is Marcell Felipe.

ARTICLE VI - Directors

All corporate powers shall be exercised by and under the authority of, and the business and

Corporation shall have one (1) director initially. The number of directors may thereafter be increased or decreased from time to time in accordance with the Bylaws of the Corporation. The name and address of the first members of the board of directors are:

Name: Address:

ANA MARIA HERRERA

888 Brickell Avenue, 5th Floor Miami, Florida 33131

ARTICLE VII - Bylaws

The power to adopt, alter, amend or repeal bylaws shall be vested in the board of directors and the shareholders, but the board of directors may not alter, amend or repeal any bylaws adopted by the shareholders if the shareholders provide that such bylaws shall not be altered, amended or repealed by the board of directors.

ARTICLE VIII - Incorporator

The name and address of the subscriber to these Articles are:

Name: Address:

Marcell Felipe, J.D. 888 Brickell Avenue

5th Floor

Miami, Florida 33131

ARTICLE IX

The number of shares of stock is: 1,000

IN WITNESS WHERE	OF, the und	ersigned incorporator has executed these Articles of
Incorporation in the City of Mia	mi, State of	Florida this day of February, 2003.
		(SEAL) WARCELL FELIPE, Incorporator
STATE OF FLORIDA))SS:	
COUNTY OF MIAMI-DADE)	
is to me well known to be the person	described in	this day personally appeared MARCELL FELIPE, who and who subscribed the above Articles of Incorporation, and subscribed the same for the uses and purposes therein

IN WITNESS WHEREOF, I have hereunto set my hand and official seal in Miami- Dade County, Florida this 11 day of February, 2003.

JEREMY BURGESS
Notary Public, State of Florida
My Comm. Exp. OCT. 30, 2004
Commission No. CC978551
BONDED THROUGH ADVANTAGE NOTARY

Printed Name: Jeremy Burgess

Notary Public, State of Florida

My Commission Expires: 10/30/2004

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In compliance with Section 48.091, Florida Statutes, the following is submitted:

IQUSA REAL ESTATE INVESTMENT	TS, INC. desiring to organize or qualify und	ler the laws of the
State of Florida with its principal place of	of business at City of Miami, State of Florida h	as named Marcell
Felipe, J.D., located at 888 Brickell Aven	nue, 5 th Floor, Miami, Florida 33 ,131 as its ager	nt to accept service
of process within Florida.		
		(SEAL)

Having been named to accept service of process for the above stated corporation, at the place designated in this Certificate, I hereby 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.

MARÇELL FELIPE, J.D.

Registered Agent

(SEAL)