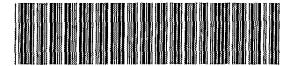
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ADVANCED ACCOUNTING & TAX CORP. 40427 US HIGHWAY 19 N. TARPON SPRINGS, FL 34689 (727) 943-1983 VOICE (727) 943-2700 FAX kj4dv@yahoo.com

April 22, 2003

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

Gentlemen:

Enclosed are the "Articles of Incorporation" for our client Andes' Shoppe, Inc. Enclosed is also a \$78.75 check for the incorporation fees and for a certified copy of the "Articles".

If you have any question please feel free to contact me at (727) 943-1983. Thank you for your attention to these matters.

Sincerely yours,

Dr. Hector Delgado, DBA, EA

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:

Andes' Shoppe, Inc.



ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

Place of business:

735 Dodecanese Blvd- Ste. #21

755 Doddecanese Diva-Sic. 7

Tarpon Springs, FL 34689

Mailing address:

532 Still Meadows Circle W.

Palm Harbor, FL 34683

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

1000

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

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

Blanca A. Filomeno 532 Still Meadows Circle W. Palm Harbor, FL 34683

ARTICLE V INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation are:

Alberto E. Filomeno 532 Still Meadows Circle W. Palm Harbor, FL 34683

Signature/Incorporator

(An additional article must be added if an effective date is requested.)

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.

Signature of Registered Agent