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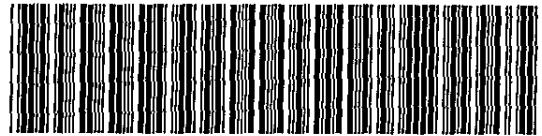
(Business Entity Name)

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DIVISION OF CORPORATIONS
03 MAY 14 AM 10:19

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TRANSMITTAL LETTER

BEST QUICK TAX RETURN
310 1/2 S. BUMBY AVE
ORLANDO, FL 32803
(407) 896-7921

I AM ENCLOSING A CHECK OF \$70 DOLLARS. PLEASE SEND ME A STAMPED COPY OF THE ARTICLES.

THANK YOU.

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DIVISION OF CORPOR.
03 MAY 14 AM 10:19

ARTICLES OF INCORPORATION

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

ARTICLE I : NAME

NEPTUNE TRANSPORTATION INC.

ARTICLE II : PRINCIPAL OFFICE

6419 CALYPSO DR
ORLANDO, FL 32809

ARTICLE III : SHARES

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

COMMON STOCK- 100 SHARES \$0 PAR VALUE

GILBERTO GARCIA-BERMUDEZ- 100 SHARES

ARTICLE IV : INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

GILBERTO GARCIA-BERMUDEZ
6419 CALYPSO DR
ORLANDO, FL 32809

ARTICLE V: INCORPORATORS

The name and street address of the Incorporator to these Articles of
Incorporation is:

PABLO A. RODRIGUEZ, CPA
310 1/2 S. BUMBY AVE.
ORLANDO, FL 32803

ARTICLE VI : DIRECTORS

The company will be run by the board of directors. The directors are:

GILBERTO GARCIA-BERMUDEZ - PRESIDENT
MARIA A CISNEROS-LEYVA- VICE PRESIDENT

ARTICLE VII : NATURE OF BUSINESS

The corporation will engage in the business of running a trucking business. The foregoing purposes and activities will be interpreted as examples only and not as limitations, and nothing therein shall be deemed as prohibiting the corporation from engaging in any lawful act or activity permitted in the United States, The State of Florida or any other state , country, territory or nation.

The undersigned Incorporator has executed these Articles of Incorporation this 8th day of May 2003.


signature

Address for:

GILBERTO GARCIA-BERMUDEZ
6419 CALYPSO DR
ORLANDO, FL 32809

CERTIFICATE OF DESIGNATION OF REGISTERED
AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501,
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:

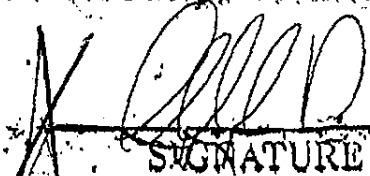
NEPTUNE TRANSPORTATION INC.

2. THE NAME AND ADDRESS OF THE REGISTERED AGENT AND
OFFICE IS:

GILBERTO Garcia-Bermudez
6419 CALYPSO DR
Orlando, FL, 32807

FILED STATE
SECRETARY OF CORPORATIONS
03 MAY 14 AM 10:20

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

05, 08, 2003
DATE