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To: Division of Corporations
Fax Number : (850) 205-0381
From: Account Name : FAS-T CORP. AGENTS, INC.
Account Number : 071001002335
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FLORIDA PROFIT CORPORATION OR P.A.
RAUL INCERA, C.P.A., P.A.

Certificate of Status	0
Certified Copy	1
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SECRET
TALLAHASSEE
FLORIDA

ARTICLES OF INCORPORATION

OF

RAUL INCERA C.P.A., P.A.

The undersigned Incorporator hereby forms a corporation under the laws of the State of Florida:

ARTICLE I. CORPORATE NAME

The name of this Corporation is: Raul Incera, C.P.A., P.A.

ARTICLE II. MAILING ADDRESS OF CORPORATION

The mailing address of this Corporation is:

c/o Morrison, Brown, Ariz & Company, LLP
1001 Brickell Bay Drive
9th Floor
Miami, Florida 33131

ARTICLE III - DURATION

The Corporation shall have perpetual existence.

ARTICLE IV - PURPOSE

The objects and purposes to be transacted and carried on by this Corporation and the professional services to be rendered in connection therewith are as follows:

1. To engage in the practice of accounting and related professional services through its officers, employees and agents who are duly licensed as certified public accountants in the State of Florida.
2. To engage in the providing of such professional services to the public through participation in partnerships, so long as all partners shall be duly licensed as certified

public accountants under the laws of the State of Florida, or corporations formed under Chapters 607 and 621 of the Florida Statutes which are duly authorized to provide such professional services through their officers, employees and agents.

3. To transact any and all lawful business for which corporations may be incorporated under Chapters 607 and 621 of the Florida Statutes.

ARTICLE V. CAPITAL STOCK

The aggregate number of shares, which the corporation shall have the authority to issue, shall be 1,000 shares of ONE DOLLAR \$1.00 par value voting common stock.

ARTICLE VI. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 1801 Brickell Bay Drive, 9th Floor, Miami, Florida 33131 and the name of the initial registered agent of this Corporation at that address is ED S. TORGAS.

ARTICLE VII. BOARD OF DIRECTORS

This Corporation shall have ONE (1) director initially. The number of directors may be either increased or diminished from time to time by the by-laws but shall never be less than ONE

(1). The name and address of the initial director of this Corporation is:

Name: Raul Incega

c/o Morrison, Brown, Arget & Company, L.L.P.
1001 Brickell Bay Drive
9th Floor
Miami, Florida 33131

ARTICLE VIII. INCORPORATOR

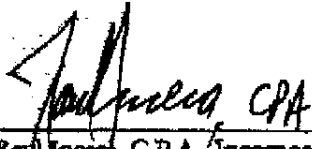
The name and street address of the person signing these Articles of Incorporation as the

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Incorporator is:

RAUL INCERA, CPA
1001 BRICKELL BAY DRIVE
NINTH FLOOR
MIAMI, FLORIDA 33131

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation
this 22 day of July, 2003.



Raul Incera, C.P.A., Incorporator

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CERTIFICATE OF REGISTERED AGENT
OF
Raul Incera, C.P.A., P.A.

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act.

That Raul Incera, C.P.A., P.A. desiring to organize under the laws of the State of Florida with its principal office as indicated in the Articles of Incorporation, at the City of Miami, County of Miami-Dade, State of Florida, has named ED S. TORGAS as its agent to accept service of process within this State.

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated Corporation, at place designated in this Certificate I hereby Accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.

Dated this 22 day of July, 2003.


Ed S. Torgas

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