

**Electronic Articles of Incorporation
For**

P03000147975
FILED
December 08, 2003
Sec. Of State

LETTER AND MUSIC CO.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

LETTER AND MUSIC CO.

Article II

The principal place of business address:

17100 NORTH BAY RD.
1115
SUNNY ISLES, FL. 33160

The mailing address of the corporation is:

17100 NORTH BAY RD.
1115
SUNNY ISLES, FL. 33160

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

100

Article V

The name and Florida street address of the registered agent is:

FERNANDO J ABADIA
17100 NORTH BAY RD.
1115
SUNNY ISLES, FL. 33160

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: FERNANDO JOSE ABADIA

Article VI

The name and address of the incorporator is:

FERNANDO J. ABADIA
17100 NORTH BAY RD. SUITE 1115
SUNNY ISLES, FL. 33160

Incorporator Signature: FERNANDO J. ABADIA

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
FERNANDO J ABADIA
17100 NORTH BAY RD. SUITE 1115
SUNNY ISLES, FL. 33160

Title: VP
ALBA L SIERRA
17100 NORTH BAY RD. SUITE 1115
SUNNY ISLES, FL. 33160

Title: VP
ARNOLDO SIERRA
17100 NORTH BAY RD. SUITE 1115
SUNNY ISLES, FL. 33160

Article VIII

The effective date for this corporation shall be:

12/08/2003