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LAZARUS CORPORATE FILI	NG SERVICE			
3320 S.W. 87 AVENUE				
MIAMI, FLORIDA (305)552-5973	·			
The state of the s				
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CORPORATION NAME(s) & D	OCUMENT NUMBER(S) (if known):			
1. J. M. G. A CEDO	INTING & JAX SERVICES, INC.			
2.				
(Corporation Name)	(Document #)			
3. (Corporation Name)	(Document #)			
4. (Corporation Name)				
·	(Document #)			
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NEW FILINGS	AMENDMENTS			
Profit-	Amendment			
NonProfit	Resignation of R.A., Officer/Director			
Limited Liability	Change of Registered Agent			
Domestication	Dissolution/Withdrawal			
Other	Merger			
OTHER FILINGS	REGISTRATION/ QUALIFICATION			
Annual Report	Foreign			
Fictitious Name	Limited Partnership			
Name Reservation	Reinstatement			

Trademark

Examiner's Initials

Other

ARTICLES OF INCORPORATION

The undersigned incorporation(s) for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I: NAME

The name of the corporation shall be: J.M.G. Accounting & Tax Services, inc.

ARTICLE II: PRINCIPAL OFFICE

The principal place of business and mailing address of this

8060 S.W. 159 Place Miami, FL 33193

ARTICLES III: SHARES

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

1000 shares of common stock having of \$1.00 per value per share

ARTICLE IV: INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

JAIME GARCIA 8060 SW 159th Place Miami, FL 33193

ARTICLE V: INCORPORATOR(S)

The name(s) and street address of the incorporator(s) to this Article of Incorporation is (are):

Jaime Garcia 8060 SW 159th Place Miami, FL 33193 SECRETARY OF STATE
TALLAHASSEE, FLORIDA
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ARTICLE VI: NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the state of Florida or any other country or nation.

ARTICLE VII: TERM OF EXISTANCE

This corporation is to exist perpetually.

ARTICLE VIII: OFFICERS/OWNERS SHARES

The following persons are the owners of the shares and elected officers.

NAME -	_ <u>ADDRESS</u>		SHARES	<u>OFFICER</u>
Jaime Garcia	8060 SW 159th Place	-	50%	President
	Miami, FL 33193			
_				
Cristina Viadero	8060 SW 159th Place		50%	Manager
	Miami, FL 33193			

The undersigned incorporation(s) has (have) executed these Articles of incorporation

This day of December 16, 2003

Signature

Signature

CERTIFICATE OF DESIGNATION OF

REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISION OF SECTION 607.0501 OR 617.0501, FLORIDA STATUES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATION THE REGISTED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

- 1. The name of the corporation is: Neotur International, Inc.
- 2. The name and address of the registered agent and office is:

Jaime Garcia 8060 SW 159th Place Miami, FL 33193

Having been named as registered agent and to accept service of process from the above stated corporation at the place designated in this certificate, I here y accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provision of all statutes relating to the proper and complete performance of may duties, and I am familiar with and accept the obligations of my position as registered agent.

December 16, 2003

aturk \\\ Date

DIVISION OF CORPORATIONS, P.O. BOX 6327, TALLAHASSEE, FL 32314

TALLAHASSEE, FLORIDA

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