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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FLORIDA PROFIT CORPORATION OR P.A.

GERARDO HEVIA CPA, PA.

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FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

January 8, 2004

FAS-T

SUBJECT: GERARDO HEVIA CPA, PA
REF: W04000000900

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
GERARDO HEVIA CPA, PA.

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

ARTICLE I NAME

The name of the corporation shall be: GERARDO HEVIA CPA, PA.

The principal place of business of this corporation shall be: 1405 SW 107TH AVENUE
#301-B MIAMI, FLORIDA 33174-2520.

ARTICLE II NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation. THE SPECIFIC SERVICES OF THIS COMPANY IS ACCOUNTING.

ARTICLE III CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: 100 SHARES AT \$1.00

ARTICLE IV TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE V OFFICERS DIRECTORS

The name(s) and street address(es) of the initial officer(s) and director(s), if any, who shall hold office the first year of the corporation's existence or until their successor(s) is(are) elected, is(are):

1. GERARDO HEVIA
1405 SW 107TH AVENUE #301-B
MIAMI, FLORIDA 33174-2520

ARTICLE VI INCORPORATOR(S)

The name(s) and street address(es) or the incorporator(s) to this articles of incorporation is(are):

GERARDO HEVIA
1405 SW 107TH AVENUE #301-B
MIAMI, FLORIDA 33174-2520

IN WITNESS WHEREOF, the undersigned incorporator(s) has (have) executed these Articles of Incorporation this 1 day of JANUARY, 2004.

Signature(s) of Incorporator(s)

Gerardo Hevia

ARTICLES OF INCORPORATION FILING FEE:

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.325, Florida Statute, 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 : GERARDO HEVIA CPA, PA.

2. The name and address of the registered agent and office is:

GERARDO HEVIA
(P.O.BOX NOT ACCEPTABLE)
1405 SW 107TH AVENUE #301-B
(CITY/STATE/ZIP CODE)
MIAMI, FLORIDA 33174-2520

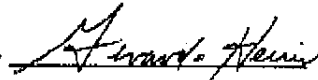
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HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325, FLORIDA STATUTES.

SIGNATURE



DATE 01/01,2004