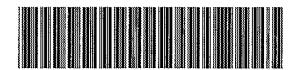
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TRANSMITTAL LETTER

Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

SUBJECT: ESQUIPULAS & CASTILLO, CORP.

(Proposed corporate name)

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above corporation and a check in the amount of \$87.50.

FROM: <u>ACCOUNTING PROFESSIONALS GROUP, INC.</u>

6220 S. ORANGE BLOSSOM TRAIL, SUITE 170

#P

ORLANDO, FLORIDA 32809

(407) 856-1906

Note: Additional copy of Articles is needed only when certified copy is requested.

ARTICLES OF INCORPORATION

OF

ESQUIPULAS & CASTILLO, CORP.

FILED

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SECRETARY OF STATE
TAILAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this Corporation is ESQUIPULAS & CASTILLO, CORP. initial address: 6444 S.W. 40th Street Apt 11, Miami, Florida 33155.

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing on February 25, 2004.

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ARTICLE III - PURPOSE

This Corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 100 shares of Five (\$5.00) Dollar par value common stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent and office of this Corporation is Silvio Rafael Castillo, 6444 S.W. 40th Street Apt 11, Miami, Florida 33155.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have Two (2) Directors, initially. The number of Director/s may be increased or diminished from time to time by the Bylaws but shall never be less than one (1). The names and addresses of the initial Directors of this Corporation are:

ADDRESS

		
Silvio Rafael Castillo	6444 S.W. 40th Street Apt : Miami,, Florida 33155	11 _
Rosa Ileana Contreras	6444 S.W. 40th Street Apt	11 .

NAME

ARTICLE VII - BYLAWS

Miami, Florida 33155

The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.

ARTICLE VIII - INDEMNIFICATION

This Corporation shall indemnify any Officer or Director, or any former Officer or Director, to the fullest extent permitted by law.

ARTICLE IX - PREEMPTIVE RIGHTS

Every Shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE X - INCORPORATOR

The name and address of the person signing these Articles is Silvio Rafael Castillo, 6444 S.W. 40th Street Apt 11, Miami, Florida 33155.

ARTICLE XI - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, in accordance with the provisions of the Florida **Emeral Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 25th day of February, 2004.

Silvio Raftel Castillo, President

ACCEPTANCE BY REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE V OF THESE ARTICLES OF INCORPORATION, THE UNDERSIGNED HEREBY AGREES TO ACT IN THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE PROVISIONS OF ALL STATUES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF ITS DUTIES,

DATED THIS 25th DAY OF February, 2004

Silvio Rafael Castillo, Registered Agent

STATE OF FLORIDA

ORANGE COUNTY

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Silvio Rafael Castillo, known to me and known by me to be the person who, as Incorporator of ESQUIPULAS & CASTILLO, CORP., and he acknowledged before me that he executed those Articles of Incorporation.

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Silvio Rafael Castillo, known to me and known by me to be the person who, as Registered Agent of ESQUIPULAS & CASTILLO, CORP., and accepts the obligations and duties of the position of Registered Agent.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 25th, day of February, 2004.

Angel Z. Cebero Notary Public, State of Florida

My Commission Expires:

ANGEL Z. CEPERO
MY COMMISSION # CC 939515
EXPIRES: June 22, 2004
Bonder Thru Notary Public Underwriters

O4 NAR -1 PH 12: 27
SECRETARY OF STATE
TALLAHASSEE FLORIDA