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TRANSMITTAL LETTER

FILED
95 FEB 27 AM 11:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

SUBJECT: VIA POSTAL EXPORT CORPORATION
(proposed corporate name)

Enclosed please find an original and one (1) copy of the articles of incorporation for the above corporation and check in the amount of \$ 122.50.

FROM: ACCOUNTING PROFESSIONALS GROUP INC.
Name
6220 S. ORANGE BLOSSOM TRAIL SUITE 142
Address
ORLANDO, FLORIDA 32809
City, State, & Zip
(407) 856-1906
Telephone Number

700001417317
-02/28/95--01069--005
***122.50 ***122.50

3/1/95

(TK)

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

ARTICLES OF INCORPORATION
OF

VIA POSTAL EXPORT CORPORATION

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

RECEIVED
TALLAHASSEE
SECRETARY OF STATE
JAN 27 1982

ARTICLE I NAME

The name of the corporation shall be:

VIA POSTAL EXPORT CORPORATION

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

224 PAP FINN CT. ORLANDO, FLORIDA 32828

ARTICLE III CAPITAL STOCK

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

100 SHARES OF COMMON STOCK, NO PAR VALUE

ARTICLE IV INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

JOSE RICARDO RIX 224 PAP FINN. CT. ORLANDO, FLORIDA 32828

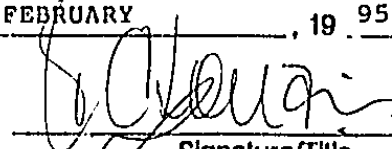
ARTICLE V INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is(are):

FERNANDO JOSE DE CASTRO 224 PAP FINN CT. ORLANDO, FLORIDA 32828
JOSE RICARDO RIX 224 PAP FINN CT. ORLANDO, FLORIDA 32828

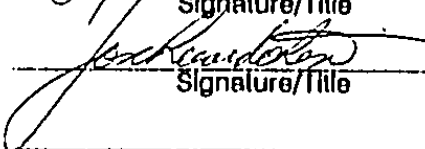
The undersigned has(have) executed these Articles of Incorporation this

24th day of FEBRUARY, 19 95.



PRESIDENT

Signature/Title



SECRETARY

Signature/Title

Signature/Title

**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

Pursuant to the provisions of section 007.0601, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement designating the registered office/registered agent, in the state of Florida.

FILED
5 FEB 27 1995
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1. The name of the corporation is: VIA POSTAL EXPORT CORPORATION

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

JOSE RICARDO RIX
(NAME)

224 PAP FINN CT.

(P.O. BOX NOT ACCEPTABLE)

ORLANDO, FLORIDA 32828

(CITY/STATE/ZIP)

SIGNATURE

(Corporate officer)

TITLE SECRETARY

DATE FEBRUARY 24, 1995

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

SIGNATURE

DATE FEBRUARY 24, 1995

REGISTERED AGENT FILING FEE: \$35.00