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SECRETARY OF STATE
TALLAHASSEE FLORIDA

Sweetwater, Fla. June 19, 1995

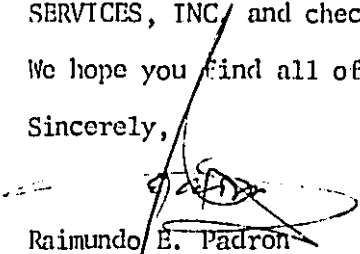
Division of Corporation
P.O. Box 6327
Tallahassee, Fla. 32314

Enclosed please find documents to incorporate PADRON ACCOUNTING
SERVICES, INC/ and check No. 382 to your order for \$122.50.

We hope you find all of this in order. Thanks.

Sincerely,

200001522102
-06/23/95--01073--008
****122.50 ****122.50


Raimundo E. Padron
10355 SW 3rd St.
Sweetwater, Fla.

U95-12487
634

PA 6/14



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

June 26, 1995

RAIMUNDO E. PADRON
10355 SW 3RD ST.
SWEETWATER, FL

SUBJECT: PADRON ACCOUNTING SERVICES, INC
Ref. Number: W95000012987

We have received your document for PADRON ACCOUNTING SERVICES, INC and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

According to section 607.0202(1)(b) or 617.0202(1)(b), Florida Statutes, you must list the corporation's principal office, and if different, a mailing address in the document. If the principal address and the registered office address are the same, please indicate so in your document.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6973.

AMANDA HERRING
Document Specialist

Letter Number: 695A00031220

FILED
95 JUL 14 AM 9:27
SECRETARY OF STATE
TALLAHASSEE FLORIDA

CERTIFICATE OF INCORPORATION

ARTICLE ONE

NAME

The name of this corporation shall be: PADRON ACCOUNTING SERVICES, INC.

ARTICLE TWO

NATURE OF BUSINESS

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

ARTICLE THREE

TERM OF EXISTANCE

This corporation shall have perpetual existence, unless sooner dissolved in accordance with the laws of the State of Florida. The date on which corporate shall begin is: date of incorporation.

ARTICLE FOUR

MINIMUM CAPITAL

The amount of capital with which this corporation shall begin business shall not be less than Five hundred dollars (\$500.00), or such greater amount as may be required by law.

ARTICLE FIVE

NUMBER OF DIRECTORS

This corporation shall at all times have at least one Director. The stockholders of this corporation may, from time to time, and at any time, increase or diminish the size of the Board of Directors of this corporation, provided that the corporation shall at all time have a minimum of one Director.

ARTICLE SIX

AMENDMENT

These Articles of Incorporation may be amended in any manner consistent with the laws of the State of Florida.

ARTICLE SEVEN

CAPITAL STOCK

This corporation shall have one hundred (100) common shares of stock, with a par value of five dollars (\$5.00) each. All of said stock shall be payable in property, labor, service, or as otherwise be accepted by the Board of Directors and a just valuation shall by them be applied thereof.

ARTICLE EIGHT

INITIAL OFFICE

The initial office address of this Corporation in the State of Florida shall be: 10355 SW 3rd St., Sweetwater, Fla.

The Board of Directors may from time to time move the principal office to any other address within the State of Florida.

ARTICLE NINE

INITIAL DIRECTORS

The initial directors of this corporation shall be:

Raimundo E. Padron, President & Secretary, 10355 SW 3rd St., Sweetwater, Fla.

ARTICLE TEN

SUBSCRIBERS

The name of each subscriber to these Article of Incorporation and the number of shares each agrees to take are:

Name:	Address:	Number of shares:
Raimundo E. Padron	10355 SW rd St., Sweetwater, Fla.	100

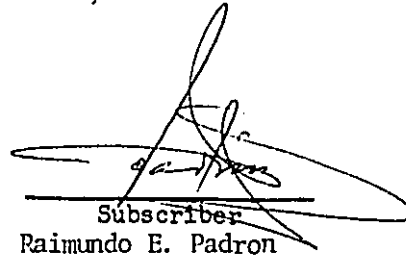
ARTICLE ELEVEN

RESIDENT AGENT

The name of the Resident Agent of this corporation for the purpose of service and for any other purpose for which a resident agent is required shall be:

Name:	Address:
Raimundo E. Padron	10355 SW 3rd St., Sweetwater, Fla.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, at
County of Dade, State of Florida, on this 19th day of June 1995.



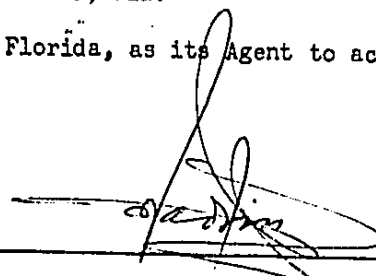
Subscriber
Raimundo E. Padron

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SECRET
TALLAHASSEE
STATE OF FLORIDA

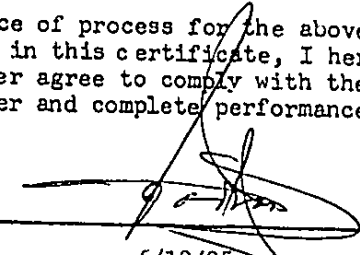
CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

In compliance with Section 48.091, Florida Statutes, the following is submitted:

That PADRON ACCOUNTING SERVICES, INC.
desiring to organize or qualify under the Laws of the State of Florida,
with its principal place of business at the City of Sweetwater State of
Florida, has named Paimundo E. Padron
located at 10355 SW 3rd St. Sweetwater, Fla.
City of Sweetwater, State of Florida, as its Agent to accept service
of process within Florida.

Signature: 
Title: President
Date: 6/19/95

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.

Signature: 
Date: 6/19/95