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VELEZ-ILLA & ASSOCIATES, INC.
ACCOUNTING SERVICES & TAX ADVISORS
299 ALHAMBRA CIRCLE, STE. 311
CORAL GABLES, FLORIDA 33134
TEL: (305) 444-5530

May 31, 1996

000001852350
-06/05/96--01096--006
*****78.75 *****78.75

Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

RE: SOPRALCO OF AMERICA, INC.

To whom it may concern:

Enclosed please find a check on the amount of \$78.75 for the
Articles of Incorporation for SOPRALCO OF AMERICA, INC. :

1. \$35.00 for Registration Fees;
2. \$35.00 for Registration of Registered Agent;
3. \$8.75 for Certificate of Status.

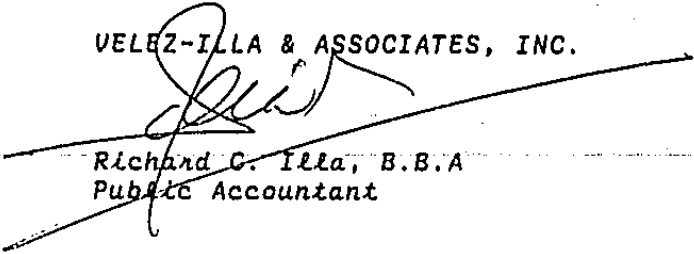
Please mail the above information to our office at:

Attn: Alba S. Reyes
VELEZ-ILLA & ASSOCIATES, INC.
299 ALHAMBRA CIRCLE, SUITE 311
CORAL GABLES, FLORIDA 33134

If you have any questions regarding the above, please do not
hesitate to contact us at (305) 444-5530.

Very truly yours,

VELEZ-ILLA & ASSOCIATES, INC.


Richard C. Illa, B.B.A.
Public Accountant

FILED
98 JUN -5 PM 12:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

6-7-96
KR

ARTICLES OF INCORPORATION

OF

SOPRALCO OF AMERICA, INC.

ARTICLE I - NAME

The name of this Corporation is:

SOPRALCO OF AMERICA, INC.

ARTICLE II - DURATION

The Corporation shall have a perpetual existence.

ARTICLE III - PURPOSE

The purpose of this Corporation is to engage in any business and/or activities permitted under the Laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The maximum number of shares which this corporation is authorized to have outstanding at any time is One hundred shares of Common stock having a per value of \$ 1.00 (One) per each share.

ARTICLE V.

INITIAL AND PRINCIPAL REGISTERED OFFICE AND AGENT

The initial address and principal registered office of this Corporation shall be: 3640 YACHT CLUB DRIVE, #1601, AVENTURA, FLORIDA 33180 and the initial registered agent of this Corporation at such office shall be: GIANCARLO DE BATTISTI who upon accepting this designation agrees to comply with the time to time, with respect to keeping an office open for service of process.

FILED
96 JUN -5 PM 12:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

THIS DOCUMENT WAS PREPARED BY:
VELEZ-ILLA AND ASSOCIATES, INC.
299 ALHAMBRA CIRCLE SUITE # 311
CORAL GABLES, FLORIDA 33134
EIN # 65-0556439

MAY 31 1996

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The Initial Board of Directors shall consist of two (2) members. The number of directors may be increased and/or decreased from time to time by vote of the Stockholders, but in no case shall the number of Directors be less than One (1) and no more than (5) Five-----. The names and addresses of the directors constituting the Initial Board of Directors are:

NAME	ADDRESS
1. <u>GIANCARLO DE BATTISTI</u> PRESIDENT	3640 YACHT CLUB DRIVE, #1601 AVENTURA, FLORIDA 33180
2. <u>ARCELIA DE BATTISTI</u> SECRETARY	3640 YACHT CLUB DRIVE, #1601 AVENTURA, FLORIDA 33180

ARTICLES VII - INCORPORATOR

The name and address of the person signing these Articles of Incorporation is:

NAME	ADDRESS
GIANCARLO DE BATTISTI	3640 YACHT CLUB DRIVE, #1601 AVENTURA, FLORIDA 33180

G. Battisti
Incorporator - Signature

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for SOPRALCO OF AMERICA, INC. at the place designated in the Articles of Incorporation. I GIANCARLO DE BATTISTI accept to act in this capacity, and agree to comply with the provisions of Section 48.091 relative to keeping open said office.-----

Miami, Dade County
Florida

Date: May 31, 1996

G. Battisti
Registered Agent

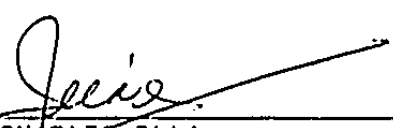
MAY 31 1996

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

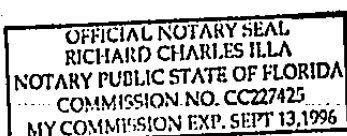
STATE OF FLORIDA)
COUNTY OF STATE) SS.

BEFORE ME, the undersigned authority, personally appeared-----
MR. GIANCARLO DE BATTISTI, with ID No. FDL D-132-280-41-387-0 and
SS # 591-78-6560, to me well known to be the person described in
and who executed and subscribed to the foregoing document THE---
ARTICLES OF INCORPORATION and HE acknowledged before me the HE---
executed and subscribed the same for the purpose therein-----
expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and official Seal
at ----MIAMI---Dade County, State of Florida this 31 day of
May of 1996.


RICHARD CHARLES ILLA
NOTARY PUBLIC AT LARGE OF FLORIDA

My Commission Expires on:



Public Records Dade County Florida
Off. Rec.: 16103 - Pg. 1223, 93R527147
Commission No. 227425

MAY 31 1996