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SEP 0 3 1995

CERITIFICATE OF INCORPORATION

OF
CAPITAL TRADERS OF AMERICA, INCALLANASSELLE URIDA Wo, the undersigned, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the State of Florida. Providing for the formation, rights, privileges, immunities and liabilities of incorporation for profit.

ARTICLE I

The name of the corporation should be:

CAPITAL TRADERS OF AMERICA, INC.

ARTICLE II

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

ARTICLE III

The maximum number of shares which the corporation is authorize to issue and have outstanding at any one time is 100 shares of common stock, which shares shall be of non par value. All stock is to be issued as fully paid and exempt from assessment.

ARTICLE IV

The pledge, sale, transfer or other disposition of the capital stock may be governed and restricted by the bylaws or written agreement among the stockholders which shall be on file in the office of the corporation.

ARTICLE V

The amount of capital with which its corporation may begin doing business shall be not less than five hundred dollars (\$500.00)

ARTICLE VI

The existence of the corporation is perpetual.

ARTICLE VII

The initial post office address of the principal office of the corporation in the State of Florida is: 2100 MEST 76TH ST STE 309-310 HIALEAH, FL 33016. The board of directors may from time to time move the principal office to any other address in the State of Florida. The registered address of the corporation is: 2100 MEST 76TH ST STE 309-310 HIALEAH, FL 33016. The registered agent at the address is PEDRO P FIALLO

ARTICLE VIII

The business of the corporation shall be managed by a board of directors consisting of no less than one nor more than five directors. A quorum for the holding of a meeting of the board of directors and for the transactions of any business which will be properly done by the directors on behalf of the corporation shall consist of majority of members thereof; but the directors, by unanimous consent in writing, included among the minutes of the corporation, may consent to the doing of any act and such consent in writing shall have the same force and effect as though the said act had been done and authorized at a meeting at which a quorum had been present, or such duties may be delegated to an executive committee.

ARTICLE IX

The names and post office of the members of the first board of directors and the slate of corporate officers are as follows:

INDELDO L RAMOS 600 N.W. 32ND PL MIAMI, FL 33125 PRESIDENT

RAMON GONZALEZ 18105 N.W. 81ST CT MIAMI, FL 33015 VICEPRESIDENT

GISELA GARCIA 18105 N.W. 81ST CT MIANI, FL 33015 SECRETARY

PEDRO P FIALLO 17412 N.N. 62ND CT MIANI, FL 33015 TREASURER

ARTICLE X

THE STOCK OF THE CORPORATION MAY BE ISSUED PURSUANT TO THE PROVISIONS OF SECTION 1244 OF THE INTERNAL REVENUE SERVICE THE BENEFITS PROVIDED THEREUNDER.

IN WITNESS WHEREOF, WE THE INCORPORATORS HEREUNTO SET OUR HANDS AND SEALS, THIS 28TH DAY OF AUGUST OF 1996

GISELA GARCIA 18105 N.W. 81ST CT.

INELDO L'RANGE 600 N.W. 32ND PL

MIAMI / FL 33015

MIAMI, FL 33125

RANON GONZACEZ 18105 N.W. 81ST CT MIANI, FL 33015

PEDRO P PIALLO 17412 N.M. 62ND CT NIANZ, FL 33015 CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

pursuant to the provisions of the section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida. The name of the corporation is CAPITAL TRADERS OF AMERICA, INC. desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at city of Miami, State of Florida has named:

PEDRO P FIALLO located at 2100 WEST 76TH ST STE 309-310 HIALEAH, FL 33016 agent to accept process in State of Florida County of Dade.

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 statues 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.

PEDRO P FIALLO

REGISTERED AGENT

SG SEP +3 PUIZ: 21

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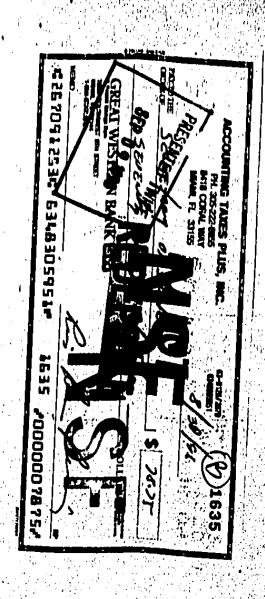
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Process Date: 09/12/96

The above named fund(s) has been reduced by the amount of this check(s) under authority of Section 215.34, F.S.

Bill Alden



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October 4, 1998

Accounting Taxes Plus, Inc. 8418 Coral Way Miami, FL 33155

SUBJECT: CAPITAL TRADERS OF AMERICA, INC.

Ref. Number: P96000072765

Debit Memo #: 71049-B

This is to inform you that your check #1635 dated August 30, 1998 in the amount of \$78.75 and submitted for CAPITAL TRADERS OF AMERICA, INC. has been returned to us by your bank because of Nonsufficient Funds.

We request that you remit a cashier's check or money order in amount of \$93.75 made payable to the Department of State. This amount will cover the unpaid check and the service fee required by law under section 215.34, Florida Statutes.

When sending the cashiers check or money order, please indicate the debit memo number and that it is a replacement for the returned check mentioned above.

Please note: The documents filed in this office with the returned check will be cancelled unless a replacement check is received within 30 days from the date of this letter. Send the replacement check to:

Division of Corporations Attn: Melinda Lilliston P.O. Box 6327 Tallahassee, FL 32314

If you have any questions concerning the returned check, please call (904) 487-6900.

Sincerely, Melinda Lilliston Administrative Assistant I Division of Corporations

cc:Capital Traders of America, Inc. 2100 W. 76th St., Suite 309-310 Hialeah, Florida 33016R Letter number: 296A00045416



FLORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

November 8, 1998

Accounting Taxes Plus, Inc. 8418 Coral Way Miami, FL 33155

SUBJECT: CAPITAL TRADERS OF AMERICA, INC. Ref. Number: P96000072765

Debit Memo #: 71049-B

Due to your failure to respond to our previous letter advising you of the returned check #1635, the Articles of Incorporation for CAPITAL TRADERS OF AMERICA, INC. have been cancelled and are considered not filed as of November 8, 1996.

The name of your corporation is now available for use.

If you have any questions concerning the returned check, please call (904) 487-6900.

Sincerely
Melinda Lilliston
Administrative Assistant I
Division of Corporations

Letter number: 696A00051379

cc:Capital Traders of America, Inc. 2100 W. 76th St.,Suite 309-310 Hialeah, Fl. 33016