

PEDRO ESTALELLA, JR., CTP, CPTx, LUTC
CERTIFIED TAX PROFESSIONAL
CERTIFIED PRACTITIONER OF TAXATION

OFFICE: (305) 261-9292 FAX: 261-9300

ESTALELLA & ASSOCIATES, INC., 7481 SW 8 STREET, MIAMI, FL 33144-4547

+ LICENSED TAXPAYER ACCOUNTING + INSURANCE + TRANSLATIONS + NOTARY PUBLIC +

12/05/96

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

EFFECTIVE DATE

1-1-97

300002023893--4

-12/10/96--01002--015

***122.50 ***122.50

RE: JM Auto Consultants, Inc.

Gentlemen:

Enclosed please Articles of Incorporation, executed in triplicate, for JM Auto Consultants, Inc., and a check in the amount of \$122.50, to cover the required fees. Please file these, effective Jan. 1, 1997.

Please return two sets of the filed document to our office. Thank you in advance for your attention to this matter.

Sincerely,

Pedro Estalella, Jr., CTP, CPTx, LUTC
Certified Tax Professional
Certified Practitioner of Taxation
Licensed Multi-Lines Insurance Agent

/ece

enclosures: 3 sets & check

FILED
96 DEC -9 AM 11:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

P.S. IF NAME IS NOT AVAILABLE, PLEASE CONTACT ME A.S.A.P.

12/11/96
KC

ARTICLE VII - BY-LAWS

The power to prepare, adopt, alter, amend or repeal the By-Laws of this corporation shall be vested in either the Board of Directors or the Shareholders of the corporation.

ARTICLE VIII - INDEMNIFICATION

This corporation shall indemnify, and hold harmless, any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

ARTICLE IX - PREEMPTIVE RIGHTS

Every Stockholder, upon the sale for cash of any new stock of this corporation, of the same kind, class, or series, as that which the Shareholder already holds, shall have the right to purchase the Shareholder's pro-rata share thereof, as nearly as may be done without issuance of fractional shares, at the same price at which it is offered to others.

ARTICLE X - INCORPORATOR

The name and address of each person signing these Articles is:

Jesus A. Miranda, 1535 Urbino Ave., Coral Gables, FL
33146, Miami, FL 33255-8035

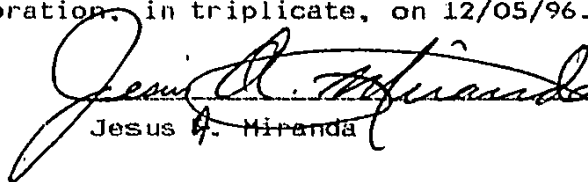
ARTICLE XI - AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment thereto, in accordance with the provisions of the Florida General Corporation Act, and any rights conferred to the Shareholders is subject to this reservation.

ARTICLE XII - CORPORATE POWERS

This corporation shall have all the corporate powers enumerated in the Florida General Corporation Act, or any successor statute.

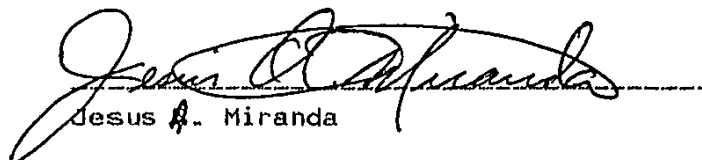
IN WITNESS WHEREOF, the undersigned have executed these Articles of Incorporation, in triplicate, on 12/05/96.


Jesus A. Miranda

FILED
96 DEC -9 AM 11:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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, I, the undersigned hereby agree to act in this capacity and further agree to comply with the provisions of all statutes relative to the proper and complete discharge of my duties. I am familiar with, and accept, the obligations of the position of Registered Agent of this corporation.

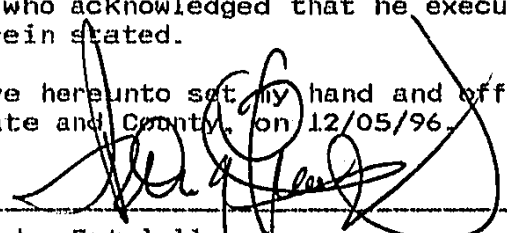

Jesus A. Miranda

ACKNOWLEDGEMENT AND CERTIFICATION BY NOTARY PUBLIC

STATE OF FLORIDA
COUNTY OF DADE

BEFORE ME, the undersigned authority, authorized to take acknowledgements in the State and County set forth above, personally appeared Jesus A. Miranda, well known to me, and, known to me to be the person who executed the foregoing Articles of Incorporation, of a total of three (3) pages, including this page, and who acknowledged that he executed the same for the purpose therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal in the aforesaid State and County, on 12/05/96.


Pedro Estalola, Jr.
Notary Public State of Florida at Large
7481 SW 8 St., Miami, FL 33144

