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February 18, 1997

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Department of State Division of Corporations 409 E Gaines Street Tallahassee, F1. 32399

SUBJECT : ARTICLES OF INCORPORATION

Enclosed is an original and one (1) copy of the

Articles of Incorporation of W.G. COMMERCIAL REPRESENTATIONS, INC.

and a check for \$ 122.50 (One Hundred Twenty Two Dollars 50/00)

FROM :	H&R BLOCK/LMG TAX SERVICE
	1051 W. 29th Street
	Hialeah, Fl. 33012
	Tel (305) 885-2857
	Fax_(305) 265-7808

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ARTICLES OF INCORPORATION

OF

W.G. COMMERCIAL REPRESENTATIONS, INC.

The undersigned, in order to form a Corporation, by and under the provisions of the Statutes of the State of Florida, do hereby subscribe to these Articles of Incorporation.

ARTICLE_I - NAME

The name and mailing address of this Corporation is w.g. COMMERCIAL REPRESENTATIONS, INC., P.O. BOX 111104

ARTICLE II - DURATION

This Corporation shall have perpetual existence. The Corporate existence commences on date of execution of The Articles of Incorporation.

ARTICLE III - PURPOSE

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

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 1000 shares of One (\$1.00) Dollar par value common stock, which shall be designated "Common Shares".

ARTICLE V - INITIAL REGISTERED OFFICE AGENT

The name and street address of the initial registered agent of this Corporation is Wilfredo M. Garcia 3580 E. 4th Ave, Hialeah, Florida 33013

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have One (1) Director initially.

The number of Directors may be increased or diminished from time to time by the Bylaws but shall never be less than one (1).

The name and address of the initial Director of this Corporation is :

NAME

ADDRESS

WILFREDO M GARCIA

3580 E. 4th Avenue, Hialeah Florida 33013

ARTICLE VII - BYLAWS

The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.

ARTICLE VIII - INDEMNIFICATION

This Corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

ARTICLE IX - INCORPORATOR

The name and address of the person signing these Articles is WILFREDO M GARCIA 3580 E. 4th Avenue Hialeah, F1, 33013

ARTICLE X - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, in accordance with the provisions of the Florida Business Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 18th day of February, 1997

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, THE UNDERSIGNED HEREBY AGREES TO ACT IN THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF HIS DUTIES.

Dated this 18th day of February, 1997

BY Wilfredo M. Garcia

3TATE OF FLORIDA)
COUNTY OF DADE)

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Wilfredo M. Garcia, known to me and known by me to be the person who, as Incorporator, executed the foregoing Articles of Incorporation of W.G. COMMERCIAL REPRESENTATIONS, INC., and he acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 18th day of February, 1997

Notary Public, State of Florida at Large

My commission expires:

OFFICIAL NOTARY SEAL
MARIA I HERNANDEZ
COMMISSION NUMBER
C C 561501
MY COMMISSION EXPIRES
OF FLO
JUNE 16,2000

Si WILFREDO M GARCIA

Si Warla L. Hernandy

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