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The correct address were these documents should be send
back is :

GILBERT TAX SERVICE
7330 S. W. 12 ST.
MIAMI, FL 33144

If you have to contact me please call (305)264-3712 and leave me
a message and I will return your call as soon as possible

TELEPHONE # (305) 264-3712
GILBERTO VILLALONGA

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ARTICLES OF INCORPORATION

OF

COMMERCIAL FOOD PROCESSING EQUIPMENT, INC.

ARTICLE I

The name of the Corporation is :COMMERCIAL FOOD PROCESSING
EQUIPMENT, INC.

ARTICLE II

This Corporation is organized for the purpose of transacting any
or all lawful business under the laws of the State of Florida.

ARTICLE III

The maximum number of shares of capital stock that the
Corporation is authorized to issue are one hundred (100) shares,
\$1.00 par value each share.

ARTICLE IV

The Corporation shall have perpetual existence unless sooner
dissolved according to law.

ARTICLE V

The Corporation shall have two (1) director initially. The
number of directors of the Corporation may either increase or
diminish from time to time by the By-Laws , but shall never be
less than one (1) director. The name and street address of each
member of the initial Board of Director who shall hold office for
the first year of existence of the Corporation or until his or
her successor is elected or appointed and qualified, is:

NAME

ADDRESS

Eddie Torres
President

5601 NW 7th Street apt B-108
Miami, Fl 33126

ARTICLE VI


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

NAME	ADDRESS
Eddie Torres President	5601 NW 7th Street apt B-108 Miami, Fl 33126

ARTICLE VII

The street address of the initial registered and principal office of the Corporation is 5601 NW 7th Street, apt B-108, Miami, Fl. 33126, and the name of the initial registered agent of the Corporation at that address is Eddie Torres.

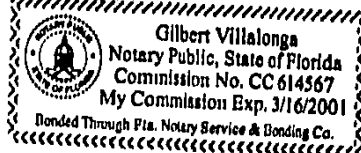
IN WITNESS WHEREOF, these Articles of Incorporation have been executed this 7th day of April 1997.



Eddie Torres Incorporator
President
April 7, 1997

STATE OF FLORIDA)
) SS:
COUNTY OF DADE)

I HEREBY CERTIFY that Eddie Torres, to me personally known, this day acknowledged before me that he executed the foregoing Articles of Incorporation; and I FURTHER CERTIFY that the said person making said acknowledged to be the individual described in and who executed the said instrument.

WITNESS my hand and seal in said County and State aforesaid, this 7th day of April 1997.





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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 607.034 and 607.325, Florida Statutes, the following is submitted : FIRST: COMMERCIAL FOOD PROCESSING EQUIPMENT, INC. to organize or qualify under the laws of the State of Florida, with its principal place of business at City of Hialeah, State of Florida, has named Eddie Torres, located at 5601 NW 7th Street apt B-108 Miami, State of Florida, as its Agent to accept service of process within the State of Florida.

Eddie Torres

Eddie Torres
President
April 7, 1997

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.

Eddie Torres

Eddie Torres
President