

GENERAL ACCOUNTING PRACTICE, CORP.

BOOKKEEPING · ACCOUNTING · MASTER INCOME TAX SERVICES

1840 W 49th STREET, SUITE 605 HIALEAH, FLORIDA 33012

TEL (305) 362-3575 · FAX (305) 556-5571

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APRIL 17, 1997

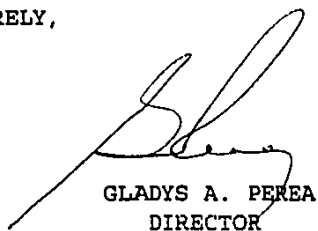
FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
P.O. BOX 6327
TALLAHASSEE, FL. 32314

DEAR SIRs:

ENCLOSED YOU WILL FIND OUR CHECK FOR \$122.50 TO COVER THE
FEES FOR THE ARTICLES OF INCORPORATION OF GMA ENTERPRISES, INC.

PLEASE MAIL TO US THE CONFIRMATION OF THIS LETTER AND IF YOU
NEED ANY OTHER INFORMATION, PLEASE LET US KNOW.

SINCERELY,


GLADYS A. PEREA
DIRECTOR

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

GAP/ep

mc 4/22/97

ARTICLES OF INCORPORATION
ARTICLE ONE

GMA ENTERPRISES, INC.

The name of this corporation is: GMA ENTERPRISES, INC.

The principal office and mailing address of this corporation is:
1840 WEST 49TH STREET-STE. #605, HIALEAH, FL. 33012

ARTICLE TWO

NATURE OF BUSINESS

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

ARTICLE THREE

DURATION

This corporation shall have perpetual existence unless sooner dissolved in accordance with the laws of the State of Florida. The date on which corporate existence shall begin is: UPON APPROVAL BY SECRETARY OF STATE.

ARTICLE FOUR

CAPITAL STOCK

This corporation is authorized to issue shares of stock as follows:

- A- Designation. The stock of this corporation shall be known as - Common Stock.
- B- Authorized. The maximum number of shares of Common Stock that this corporation may issue is 100.
- C- Par Value. Each share of Common Stock shall have the par value of \$1.00.
- D- Consideration. Shares of Common Stock may be issued in exchange for cash, real property, labor or services rendered, or any --- combination of the foregoing. In the absence of fraud in the transaction, the judgement of the Board of Directors as to the value of any such consideration shall be conclusive.
- E- Non-assessability. Each share of Common Stock shall be issued in exchange for consideration which is at least equal to the -- par value thereof, and shall be fully paid and non-assessable.
- F- Voting Rights. Each share of Common Stock shall entitle the -- record holder thereof to one vote upon each proposal presented at meetings of the stockholders of the corporation.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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- G- Dividends. Record holders of Common Stock are entitled to receive their pro-rata share of any dividends that may be declared by the Board of Directors out of assets legally available for such purpose.
- H- Liquidation Rights. Holders of Common Stock are entitled, in the event of the liquidation or dissolution of this corporation to receive their pro-rata share of any assets of this corporation remaining after payment of all corporate debts and obligations.

ARTICLE FIVE

INITIAL REGISTERED OFFICE AND AGENT

The Street Address of the Initial Registered Office of this corporation is 1840 WEST 49TH STREET SUITE #605, HIALEAH, FL. 33012 and the name of the Initial Registered Agent of this corporation at that address is GIOVANNA M. ANGULO.

ARTICLE SIX

INITIAL BOARD OF DIRECTORS

This corporation shall have initially two Directors. The number of Directors may be either increased or decreased from time to time by the By-Laws but shall never be less than one. The name and address of the Initial Directors of this corporation are:

GIOVANNA M. ANGULO
765 W 39 PLACE
HIALEAH, FL. 33012

REYNALDO A. ANGULO
765 W 39 PLACE
HIALEAH, FL. 33012

ARTICLE SEVEN

BY LAWS

The power to adopt, alter, amend or repeal By-Laws shall be vested --- either in the Board of Directors or the Shareholders, but the Board of Directors may not amend or repeal any By-Law adopted by shareholders - if the shareholders specifically provide such By-Law not subject to -- amendment or repeal by the Directors.

ARTICLE EIGHT

PREEMPTIVE RIGHTS

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

ARTICLE NINE

SHAREHOLDER QUORUM AND VOTING

51% of the shares entitled to vote, represented in person by proxy, -- shall constitute a quorum at a meeting of shareholders.

If a quorum is present, the affirmative vote of 51% of the shares represented at the meeting and entitled to vote on the subject matter shall be the act of the shareholders.

ARTICLE TEN

APPROVAL OF SHAREHOLDERS REQUIRED FOR MERGER

The approval of the shareholders of this corporation to any plan of -- merger shall be required in every case, whether or not such approval - is required by law.

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ARTICLE ELEVEN

DIRECTOR QUORUM AND VOTING

The majority of the Directors shall constitute a quorum for a meeting of Directors.

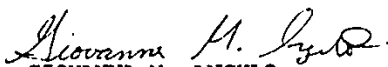
If a quorum is present, the affirmative vote of THE MAJORITY of the -- Directors present, or, if a Director of Directors have abstained from voting because of an interest in the matter to be voted upon, the -- affirmative vote of THE MAJORITY of the Directors present and voting, shall be the act of the Board of Directors.

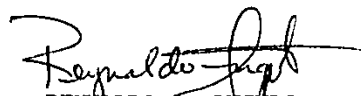
ARTICLE TWELVE

INDEMNIFICATION

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 17 day of APRIL of 1997.


GIOVANNA M. ANGULO
Address: 765 W 39 PLACE
HIALEAH, FL. 33012

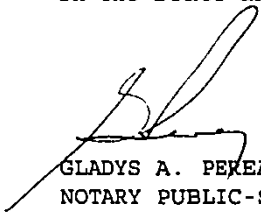

REYNALDO A. ANGULO
765 W 39 PLACE
HIALEAH, FL. 33012

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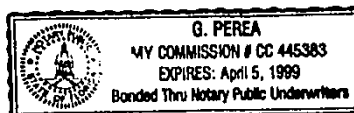
STATE OF FLORIDA)
 SS
COUNTY OF DADE)

BEFORE ME, a Notary Public authorized to take acknowledgement in the State and County set forth above, personally appeared Giovanna M. Angulo and Reynaldo A. Angulo, known to me and by me to be the persons who executed the foregoing Articles of Incorporation, and they acknowledged before me that they executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal, in the State and County aforesaid, the 17 day of APRIL of 1997.


GLADYS A. PEREA
NOTARY PUBLIC-STATE OF FLORIDA

MY COMMISSION EXPIRES:



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CERTIFICATE DESIGNATING RESIDENT AND REGISTERED
OFFICE AND RESIDENT AND REGISTERED AGENT AND ACCEPTANCE
OF RESIDENT AND REGISTERED AGENT

GMA ENTERPRISES, INC.

FIRST - That GMA ENTERPRISES, INC., desiring to organize under the laws of the State of Florida with its principal office, as indicated in the Articles of Incorporation at the City of Hialeah, County of Dade, State of Florida, has named, GIOVANNA M. ANGULO as its Resident and Registered Agent, and 1840 WEST 49TH STREET - STE. #605, HIALEAH, FL. 33012, as its Resident and Registered Office.

SECOND - That said Resident and Registered Agent, having been named to accept service of process for the above stated Corporation, at the place designated as the Resident and Registered Office in the Certificate, hereby accepts to act in this capacity and agrees to comply with the provision of said Act relative to keeping open said office.

In pursuance of Chapter 607.034 Florida General Corporation Act, the following information is submitted.

Giovanna M. Angulo

BY: GIOVANNA M. ANGULO
RESIDENT AND REGISTERED AGENT

FILED
97 APR 21 PM 2:33
SECRETARY OF STATE
TALLAHASSEE, FLORIDA