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Miami, FL 33143-1708

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****122.50 ****122.50

Corporation Division
Dept. of State
P.O. Box 6327
Tallahassee, FL 32314

May 15, 1997

Re: Incorporation of
TAO CORPORATION

Dear Sirs:

Enclosed please find original and a XEROX COPY of the proposed Articles of Incorporation together with my check for \$122.50 to cover the required fees. Also enclosed is Certificate designating place of business for service of process and naming resident agent. If in order, please file the Articles and return the duplicate original and Certificate.

Thank you kindly.

HJC/jc-Encs.

Sincerely yours

Harold J. Cohen
HAROLD J. COHEN

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TALLAHASSEE, FLORIDA

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ORIGINAL

ARTICLES OF INCORPORATION
OF

TAO CORPORATION

The undersigned subscribers to these Articles of Incorporation, natural persons competent to contract, hereby subscribe to same to form a corporation under the Laws of Florida.

1. The name of the corporation is:

TAO CORPORATION

2. The general nature of the business to be transacted by this corporation is:

(a) To operate air transportation services for cargo, passengers and import and export of general merchandise; and to operate maintainance and repair services for aircraft and helicopters for this corporation and other carriers.

(b) To buy and sell, import and export, design, develop and manufacture all types of aircraft parts, tools and equipment and all related articles and materials used in the aircraft industry; and to lease aircraft and helicopters for use of this corporation and rent out and/or sub-lease aircraft and helicopters to qualified operators.

(c) To conduct business in, have one or more offices in and buy, hold, mortgage, sell, convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks and licenses, in the State of Florida and in all other states and countries.

(d) To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebt-

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

edness and execute such mortgages, transfers of corporate property, or other instruments to secure the payment of corporate indebtedness as required.

(e) To purchase the corporate assets of none existent corporations and engage in the same or other type of business.

(f) To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the capital stock of, or any bonds, securities, or other indebtedness created by any other corporation of the State of Florida or any other state or government, and while the owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

(g) To act as agent for any person, firm or corporation, and to enter into every type of contract which might seem to be in the corporation's interest.

(h) To do any and all things hereinbefore enumerated for itself or on account of others, and to make and perform contracts for doing any thereof; to have and exercise all the rights now or hereafter conferred by the Laws of the State of Florida now in force or any amendment or amendments thereto.

The foregoing enumeration of the objects, purposes and powers is not intended and shall not be construed or held to prohibit or limit the exercise of any further rights or powers which may now or hereafter be allowed by the Corporation Laws of the State of Florida now in force or any amendment or amendments thereto.

3. The maximum number of shares that this corporation

is authorized to have outstanding at any one time is:

ONE HUNDRED SHARES OF COMMON STOCK WITHOUT NOMINAL OR PAR VALUE

The consideration to be paid for each share shall be fixed by the Board of Directors.

4. The amount of capital with which this corporation shall begin business is ONE THOUSAND DOLLARS (\$1,000.00).

5. The corporation herein formed is to exist perpetually.

6. The initial post office address of the principal office of the corporation is 7570 S.W. 60th St., Miami, FL 33143-1708. The Board of Directors may from time to time move the principal office to any other address in Florida.

7. This corporation shall have two (2) Directors initially. The number of Directors may be increased or diminished from time to time.

8. The names and addresses of the subscribers to these Articles of Incorporation, the number of shares each agrees to take, and the value of the consideration therefore are:

GONZALO RUALES SALGADO	5	shares	\$ 500.00
c/o TAO CIA. LTDA., Amazonas y Palora			
P.O. Box 17-01-2568			
Aeropuerto Internacional Mariscal Sucre			
QUITO, ECUADOR			

MARCELO RUALES MONCAYO	5	shares	\$ 500.00
c/o TAO CIA. LTDA., Amazonas y Palora			
P.O. Box 17-01-2568			
Aeropuerto Internacional Mariscal Sucre			
QUITO, ECUADOR			

9. The names and post office addresses of the members of the first Board of Directors are:

Same as the Incorporaters listed in Par.8.

10. These Articles of Incorporation may be amended in the manner approved by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholder's meeting by a majority of the stock entitled to vote thereon, unless all of the stockholders and all of the Directors sign a written statement manifesting their intentions that a certain amendment to these Articles of Incorporation be made.

11. The Board of Directors is authorized to adopt BY-LAWS, including provisions to cover the issuance of stock certificates, and prohibitions against the transfer of the stock of the corporation and of the pre-emptive rights to such stock, provided such BY-LAWS are not contrary to the Laws of Florida.

12. In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act:

FIRST: That TAO CORPORATION desiring to organize under the Laws of the State of Florida, with its registered office as indicated at 7570 S.W. 60th St., Miami, FL 33143-1708 has named HAROLD J. COHEN, 7570 S.W. 60th St., Miami, FL 33143-1708 as its registered agent in this state.

IN WITNESS WHEREOF, the undersigned have made, subscribed and acknowledged these Articles of Incorporation at Miami, Florida this 14th day of April, 1997.



GONZALO RUALES SALGADO



MARCELO RUALES MONCAYO

State of Florida)
) SS
County of Dade)

I HEREBY CERTIFY that on this day, before me a NOTARY PUBLIC, duly authorized in the State and County above named to take oaths and acknowledgments, personally appeared GONZALO RUALES SALGADO and MARCELO RUALES MONCAYO, well known to me to be the persons described as subscribers in and who executed the foregoing Articles of Incorporation and who acknowledged before me that they subscribed to same.

WITNESS my hand and Official Seal at Miami, Florida
this 14th day of April, 1997.

Harold J. Cohen

NOTARY PUBLIC



HAROLD J. COHEN
COMMISSION # CC347040
EXPIRES FEB 6, 1998
BONDED THRU
ATLANTIC BONDING CO., INC.

ACKNOWLEDGEMENT

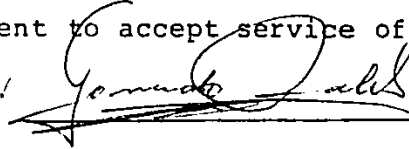
Having been named as registered agent for the above stated corporation, at the place designated in the Articles of Incorporation, I hereby accept to act in this capacity, and agree to comply with the provisions of said Act relative to keeping open said office.

By *Harold J. Cohen*
HAROLD J. COHEN

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED.


In pursuance of Chapter 48.091, Florida Statutes, the
following is submitted, in compliance with said Act:

First--That TAO CORPORATION
desiring to organize under the laws of the State of Florida
with its principal office, as indicated in the articles of
incorporation at City of Miami County
of Dade, State of Florida
has named HAROLD . COHEN
located at 7570 S.W. 60th St. Miami, FL 33143-1708
(Street address and number of building,
Post Office Box address not acceptable)
City of Miami, County of Dade,
State of Florida, as its agent to accept service of process
within this state.

, President

ACKNOWLEDGEMENT: (MUST BE SIGNED BY DESIGNATED AGENT)

Having been named to accept service of process for the above
stated corporation, at place designated in this certificate, I
hereby accept to act in this capacity, and agree to comply with
the provision of said Act relative to keeping open said office.

By 
(Resident Agent)

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