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EFFECTIVE DATE

6-1-97

May 12, 1997

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

100002188561--0

-05/22/97--01110--005

****122.50 ****122.50

SUBJECT : ARTICLES OF INCORPORATION

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

Articles of Incorporation of NOT ONLY TAXES, INC.

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

FROM : MARIA I HERNANDEZ

630 S.E. 3rd Place

Hialeah, Fl. 33010

Tel (305) 884-8170

Fax (305) 884-8073

FILED
97 MAY 22 PM 2:22
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

nc 5/23/97

EFFECTIVE DATE

6-1-97

FILED

ARTICLES OF INCORPORATION

97 MAY 22 PM 2:22

OF

NOT ONLY TAXES, INC.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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
NOT ONLY TAXES, INC., 3410 Palm Avenue, Hialeah, Fl. 33012

ARTICLE II - DURATION

This Corporation shall have perpetual existence. The Corporate existence commences on the first day of June, 1997

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 2000 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 Maria I. Hernandez, 630 S.E. 3rd Place, Hialeah, Florida 33010

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have One (2) Directors 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 Directors of this Corporation are:

<u>NAME</u>	<u>ADDRESS</u>
Maria I. Hernandez	630 S.E. 3rd Place Hialeah, Fl. 33010
Rafael F Collar	10018 S.W. 139th Place Miami, Florida 33186

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The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.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

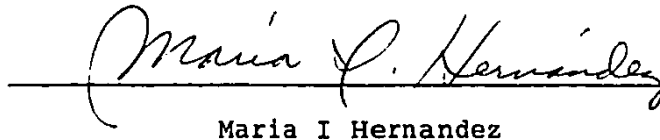
ARTICLE IX - INCORPORATOR

The name and address of the person signing these Articles is MARIA I HERNANDEZ, 630 S.E. 3rd Place, Hialeah, Florida 33010

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 12th day of May, 1997

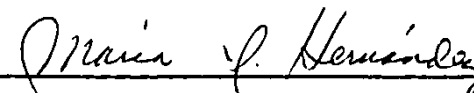

Maria I Hernandez

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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, 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 HER DUTIES.

Dated this 12th day of May, 1997

BY 
Maria I Hernandez

STATE OF FLORIDA)

COUNTY OF DADE)

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Maria I. Hernandez, known to me and known by me to be the person who, as Incorporator, executed the foregoing Articles of Incorporation of NOT ONLY TAXES, INC. and she acknowledged before me that she 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 12th day of May, 1997

Victoria Santamaria 5/14/97
Notary Public, State of Florida at Large

My commission expires:



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SECRETARY OF STATE
TALLAHASSEE, FLORIDA