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TO: DIVISION OF CORPORATIONS

FAX #: (904)922-4001

FROM: EMPIRE CORPORATE KIT COMPANY
CONTACT: RAY STORMONT
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NAME: G & A COMPUTER, CORP.

AUDIT NUMBER.....H97000008626

DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.

CERT. OF STATUS..0

PAGES..... 4

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ARTICLES OF INCORPORATION

OF

G & A COMPUTER, CORP

THE UNDERSIGNED, has executed the following document as incorporator of the above named corporation, a corporation organized under the laws of the State of Florida, and all rights, duties and obligations of the undersigned as incorporator, and those of the corporation, are to be determined in accordance with the laws of the State of Florida.

ARTICLE I - NAME

The name of the corporation is:

G & A COMPUTER, CORP

ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

9619 FONTAINESLEAU BLVD, APT 308 - MIAMI, FL 33172

ARTICLE III - DURATION

This corporation shall commence existence upon the filing of these Articles of Incorporation by the Department of State, State of Florida, and shall have perpetual existence.

ARTICLE IV - PURPOSE

The purpose is to engage in any activities or business permitted under the laws of the United States or the State of Florida.

ARTICLE V - SHARES

The aggregate number of shares which the corporation shall have authority to issue is the total sum of 1000 shares, having an individual par value of \$1.00. Unless otherwise stated in these articles, or in an amendment to these articles, there shall be only (1) class of stock of this corporation.

Prepared by:
Heliodoro Palacios
400 SW 107th Ave. Suite 404
Sweetwater, FL 33174
Tel: (305) 220-2113

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ARTICLE VI

INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and street address of the initial registered Agent of this corporation is:

- a) Registered Agent : GERMAN NAVARRO
b) Street address : 9619 FONTAINEBLEAU BLVD, APT 308
MIAMI, FL 33172

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have (1) Directors initially. The number of Directors may be either increased or decreased from time to time by an amendment of the bylaws of the corporation in the manner provided by law, but shall never be less than one. The name and address of the initial Directors of this corporation are:

P/D- GERMAN NAVARRO - 9619 FONTAINEBLEAU BLVD, #308
MIAMI, FL 33172

ARTICLE VIII - INCORPORATOR

The name and address of the incorporator executing these Articles of Incorporation is:

GERMAN NAVARRO - 9619 FONTAINEBLEAU BLVD, #308 - MIAMI, FL 33172

ARTICLE IX - AMENDMENT OF ARTICLES

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to these articles, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE X - PREEMPTIVE RIGHTS

The holders of the common stock of this corporation shall have preemptive rights to purchase, at prices terms and conditions that shall be negotiated by the interested stockholders. No stockholder of this corporation shall sell any stock of this corporation without first submitting the stock certificates along

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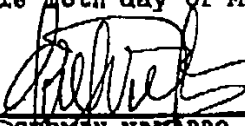
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TAMPA, FLORIDA

with a written offer to sell said stock during which time the corporation shall have the right to purchase said stock at a price equal to the written offer for a period of ninety days. The preemptive right of any holder is determined by the ratio to the authorized (authorized and issued) shares of common stock held by the holder to all shares of common stock currently authorized (authorized and issued).

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 16th day of May, 1997.


 GERMAN NAVARRO

ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

Having been named as the Registered Agent for the Above corporation for the purpose of accepting service of process at the registered office designated in the Articles of Incorporation, I accept such appointment and am familiar with and accept the obligations provided for in Section 607.325. Florida Statutes.

Dated this 16th day of May, 1997


 GERMAN NAVARRO

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