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**PEDRO ESTALELLA, JR., CTP, CPTx, LUTC
CERTIFIED TAX PROFESSIONAL
CERTIFIED PRACTITIONER OF TAXATION**

OFFICE: (305) 261-9292 FAX: 261-9300

ESTALELLA & ASSOCIATES, INC., 1481 SW 8 STREET, MIAMI, FL 33144-4547

+ INCOME TAX + ACCOUNTING + INSURANCE + TRANSLATIONS + NOTARY PUBLIC +

06/12/97

Florida Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

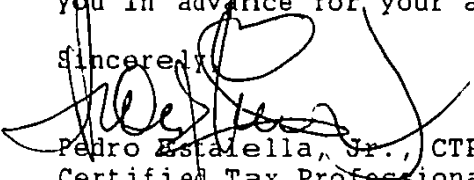
RE: *DETAIL IR US, INC*

Gentlemen:

Enclosed please Articles of Incorporation, executed in triplicate, for , and check #3225, in the amount of \$122.50, to cover the required fees.

Please return two sets of the filed document to our office. Thank you in advance for your attention to this matter.

Sincerely,



Pedro Estalella, Jr., CTP, CPTx, LUTC
Certified Tax Professional
Certified Practitioner of Taxation
Licensed Multi-Lines Insurance Agent

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enclosures: 3 sets & check

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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Certified in federal taxation by
The National Certification Boards of
The National Society for Tax Professionals
The Institute of Certified Practitioners and
The American Institute of Tax Studies

ARTICLES OF INCORPORATION

OF

Detail 'R Us, Inc.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The Name of the corporation is Detail 'R Us, Inc.

ARTICLE II - DURATION

The corporation shall have perpetual existence, commencing on the date of filing of these articles, unless sooner dissolved according to law.

ARTICLE III - PURPOSE

This corporation is organized to transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act, or any successor statute, and permitted under the laws of the State of Florida, of the United States and of any other country in the world, to engage in any activity, trade or business which can, in the opinion of the Board of Directors, be advantageously carried on, in connection with, or auxiliary to, the foregoing; and to do such other things and exercise such powers as are incidental, necessary or desirable in order to accomplish the foregoing.

ARTICLE IV- CAPITAL STOCK

This corporation is authorized to issue 100 shares of stock, at no par value, which shall be designated as "Common Shares".

ARTICLE V - INITIAL REGISTERED AGENT
AND PRINCIPAL OFFICE OF THE CORPORATION

The name of the initial registered agent is Augusto D. Ibanez, the street address of the initial registered office is 7481 SW 8 St., Miami, FL 33144-4547, and of the principal office is 2941 SW 18 St., Miami, FL 33147.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The number of Directors of this corporation may be increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The name and address of each initial director of this corporation is:

Augusto D. Ibanez, 2326 NW 7 Ct., Miami, FL 33147

ARTICLE VII - BY-LAWS

The power to prepare, adopt, alter, amend or repeal the By-Laws of this corporation shall be vested in either the Board of Directors or the Shareholders of the corporation.

ARTICLE VIII - INDEMNIFICATION

This corporation shall indemnify, and hold harmless, any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

ARTICLE IX - PREEMPTIVE RIGHTS

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

ARTICLE X - INCORPORATOR

The name and address of each person signing these Articles is:

Augusto D. Ibanez, 2326 NW 7 Ct., Miami, FL 33147

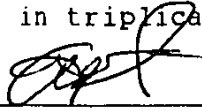
ARTICLE XI - AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment thereto, in accordance with the provisions of the Florida General Corporation Act, and any rights conferred to the Shareholders is subject to this reservation.

ARTICLE XII - CORPORATE POWERS

This corporation shall have all the corporate powers enumerated in the Florida General Corporation Act, or any successor statute.

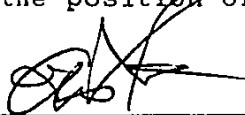
IN WITNESS WHEREOF, the undersigned have executed these Articles of Incorporation, in triplicate, on 06/12/97.



Augusto D. Ibanez

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, I, the undersigned hereby agree to act in this capacity and further agree to comply with the provisions of all statutes relative to the proper and complete discharge of my duties. I am familiar with, and accept, the obligations of the position of Registered Agent of this corporation.



Augusto D. Ibanez

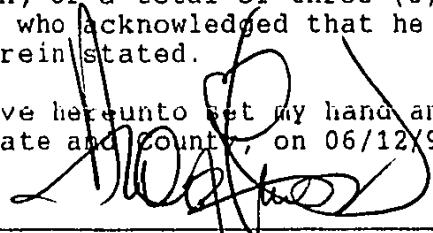
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACKNOWLEDGEMENT AND CERTIFICATION BY NOTARY PUBLIC

STATE OF FLORIDA
COUNTY OF DADE

BEFORE ME, the undersigned authority, authorized to take acknowledgements in the State and County set forth above, personally appeared Augusto D. Ibanez, well known to me, and, known to me to be the person who executed the foregoing Articles of Incorporation, of a total of three (3) pages, including this page, and who acknowledged that he executed the same for the purpose therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal in the aforesaid State and County, on 06/12/97.



Pedro Estalella, Jr.
Notary Public State of Florida at Large
7481 SW 8 St., Miami, FL 33144

