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LAW OFFICES OF

EMMANUEL PEREZ

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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EMMANUEL PEREZ

Of Counsel

ANA MARIA POLO

ALFONSO SALCINES

MAGALI SOSA

LOURDES MARTINEZ-ESQUIVEL

September 11, 1997

Secretary of State
Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, Florida

RE: J.N.R. BILLING SERVICES, INC.

Dear Sir/Madam:

Enclosed please find the Articles of Incorporation of J.N.R. Billing Services, Inc., along with the check to cover the cost of same.

Should you have any questions, please do not hesitate to contact me. Thank you kindly for your attention to this matter.

Sincerely,



Emmanuel Perez

EP/ac

Enclosures

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ARTICLES OF INCORPORATION

OF

J.N.R. BILLING SERVICES, INC.

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TALLAHASSEE, FLORIDA

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ARTICLE I - NAME

The name of the corporation is **J.N.R. BILLING SERVICES, INC., 13757 S.W. 49TH STREET, MIAMI, FLORIDA 33175.**

ARTICLE II - DURATION

This corporation shall have perpetual existence.

ARTICLE III - PURPOSE

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

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100 Shares of \$1.00 par value common stock.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent of this corporation is as follows:

**NORBERTO RODRIGUEZ
13757 S.W. 49TH STREET
MIAMI, FLORIDA 33175**

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have two (2) director(s) initially. The number of Directors may be increased or diminished from time to time by the By-Laws but shall never be less than (1). The name and address of the initial Director of this corporation is as follows:

President/Treasurer:
Vice-President/Secretary:

NORBERTO RODRIGUEZ
JAQUELINE C. RODRIGUEZ
13757 SW 49TH STREET
MIAMI, FLORIDA 33175

ARTICLE VII - BY-LAWS

The By-Laws of this corporation may be adopted, altered, amended or repealed by either the Stockholders or the Board of Directors.

ARTICLE VIII - INDEMNIFICATION

The corporation shall indemnify any 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 he already holds, shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE X - INCORPORATOR

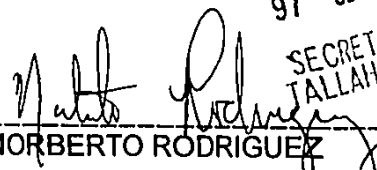
The name and the address of the person signing these Articles is as follows:

NORBERTO RODRIGUEZ
13757 S.W. 49TH STREET
MIAMI, FLORIDA 33175

ARTICLE XI - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation in accordance with the provisions of the Florida General Corporation Act.

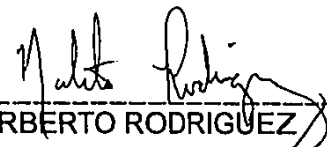
IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation, this 11th day of September, 1997.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

NORBERTO RODRIGUEZ

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 CORPORATION 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 ITS DUTIES. DATED THIS 10TH DAY OF SEPTEMBER, 1997.


NORBERTO RODRIGUEZ

STATE OF FLORIDA)
)SS
COUNTY OF DADE)

BEFORE ME, a notary public authorized in the State and County set forth above, personally appeared NORBERTO RODRIGUEZ, personally known to me or who has produced n/c and who as Incorporator and Registered Agent executed the foregoing **Articles of Incorporation of JNR BILLING SERVICES, INC.** and he acknowledged before me that he executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 10TH day of September, 1997.



NOTARY PUBLIC
My Commission Expires:

