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FLORIDA DIVISION OF CORPORATIONS
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TO: DIVISION OF CORPORATIONS

FAX #: (850)922-4001

FROM: FAS-T CORP. AGENTS, INC.
CONTACT: LIDIA FERNANDEZ
PHONE: (305)599-0839

ACCT#: 071001002335

FAX #: (305)716-0346

NAME: FAST ACCOUNTAX SERVICE, INC.
AUDIT NUMBER.....H98000001325
DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.
CERT. OF STATUS..1 PAGES..... 3
CERT. COPIES.....0 DEL.METHOD.. FAX
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AUDIT NUMBER ON THE TOP AND BOTTOM OF ALL PAGES OF THE DOCUMENT

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F. CHESSER JAN 1 8 1998

ARTICLE OF INCORPORATION
OF
FAST ACCOUNTAX SERVICE, INC.

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

ARTICLE I - CORPORATE NAME

The name of the corporation is: FAST ACCOUNTAX SERVICE, INC.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

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

ARTICLE IV - POWER

This corporation shall have all to the corporate powers enumerated in the Florida Business Corporation Act.

ARTICLE V - CAPITAL STOCK

This corporation is authorize to issue 100 shares of \$5.00 (Five Dollars) par value Common Stock, which shall be designate "Common Shares"

ARTICLE VI - STREET ADDRESS OF THE CORPORATION'S,

The street address of the Corpotation's initial registered office and pricipal office is: 4701 Palm Ave
Hialeah, Florida, 33012.

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Prepared By: Pedro M. Nodal
4701 Palm Ave
Hialeah, Fl 33012
(305)823-4102

(305) 823-4100

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one directors initially. The number of Directors may be either increased or diminished from time to time by the By-Laws. The names and addresses of the initial Directors for this corporation until the first annual meeting of shareholders or until their successor are elected and qualified are:

Name:

Address:

Pedro M. Nodal

1810 W. 56 St. Apat 3408
Hialeah, Fl 33012

RTICLE VIII - INCORPORATOR

The name and address of the person signing these articles is:

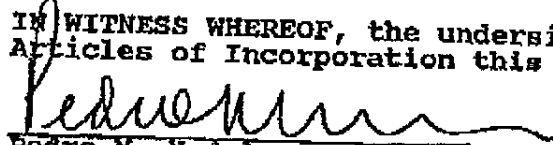
Pedro M. Nodal

1810 W. 56 St. Apt 3408
Hialeah, Fl 33012

ARTICLE IX - AMENDMENT

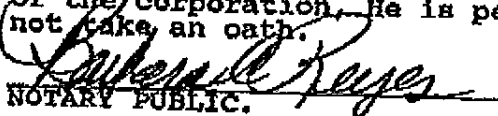
This corporation reserve the right to amend or repeal any provision contained in these articles of incorporation or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.


IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 19th day of January, 1998


Pedro M. Nodal.

STATE OF FLORIDA)
COUNTY OF MIAMI-DADE)

The foregoing instrument was acknowledged before me this 19th day of January 1998 by Pedro M. Nodal, incorporator of Fast Accountax Service, Inc, on behalf of the corporation. He is personally known to me, and did not take an oath.


NOTARY PUBLIC.

 Barbara C. Reyes
My Commission CC858933
Expires June 28, 2001

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CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation:

FAST ACCOUNTAX SERVICE, INC.

2. The name and address of the registered agent and office is:

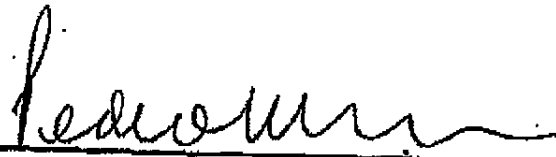
PEDRO M. NODAL 4701 Palm Avenue

(P.O. BOX NOT ACCEPTABLE)

Hialeah, Florida 33012

(CITY/STATE/ZIP)

SIGNATURE



TITLE

PRESIDENT

DATE 1/20/98

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325, FLORIDA STATUTES.

SIGNATURE



DATE

1/20/98