



SIR TAX

Accounting, Consulting, Strategic Tax Planning & IRS Representation

2039 Tyler Street v Hollywood, Fl. 33020 v Telephone (954) 922-1903 v Facsimile (954) 926-6770

Of Counsel: R. Kevin Cross, E.A. - Enrolled Agent, Public Accountant, & Financial Counselor.

P98000015117

R. Kevin Cross, E.A. - is enrolled to represent taxpayers before the Internal Revenue Service

20 October 1997

Department of State
Division of Corporations
Attn.: New Filings Section
P.O. Box 6327
Tallahassee, Florida 32314

EFFECTIVE DATE
2-6-98

Ref.: BEE TRADING CORP.

800002425078--1
-02/09/98--01058--021
****122.50 ****122.50

Dear Sirs:

Please incorporate the above referenced corporation effective February 6, 1998, and mail filed articles to:

Maria Fernanda de Mello (President)
16919 North Bay Road
Bldg. 2, Suite 701
North Miami Beach, Florida 33160

Thank you for your continued assistance in these matters.

Sincerely,

R. Kevin Cross, E.A.
Accountant & Tax Consultant.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RKC/bee

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W98-2932

Member of: National Society of Public Accountants v National Association of Enrolled Agents v
Florida Association of Enrolled Agents v Christian Financial Concepts, Inc.
Visit our Internet Homepage at: <http://members.aol.com/sirtax/stand.htm>
E-mail Addresses: sirtax@aol.com

ms/116/98



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

February 10, 1998

SIR TAX
R. KEVIN CROSS, E.A.
2039 TYLER STREET
HOLLYWOOD, FL 33020

SUBJECT: BEE TRADING CORP.
Ref. Number: W98000002932

We have received your document for BEE TRADING CORP. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of a name is not acceptable. Please select a new name and make the correction in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6067.

Neysa Culligan
Document Specialist

Letter Number: 598A00007536

EFFECTIVE DATE
2-6-98

ARTICLES OF INCORPORATION
OF
BEE EXPORT CORP.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida General Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be: BEE EXPORT CORP.

The principal place of business of this corporation shall be: 16919 North Bay Road / Bldg. 2 / Ste. 701 / North Miami, Florida 33160.

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the; United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One hundred shares common stock at NO par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective date February 6, 1998.

ARTICLE V - OFFICERS & DIRECTORS

The name(s) and street address(es) of the initial officer(s) and director(s), if any, who shall hold office the first year of the corporation's existence or until their successor(s) is(are) elected, is(are):

Maria Fernanda Marcondes Verissimo de Mello (President)
16919 North Bay Road
Bldg. 2, Suite 701
North Miami Beach, Florida 33160

Edmar J. Christ (Vice President)
16919 North Bay Road
Bldg. 2, Suite 701
North Miami Beach, Florida 33160

Helio Rodrigues, Jr. (Treasurer & Secr.)
16919 North Bay Road
Bldg. 2, Suite 701
North Miami Beach, Florida 33160

ARTICLE VI - INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to this articles of incorporation is(are):

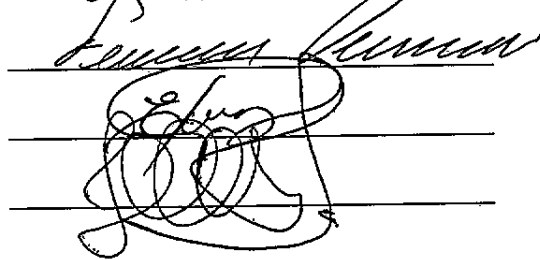
Maria Fernanda Marcondes Verissimo de Mello (President)
16919 North Bay Road
Bldg. 2, Suite 701
North Miami Beach, Florida 33160

Edmar J. Christ (Vice President)
16919 North Bay Road
Bldg. 2, Suite 701
North Miami Beach, Florida 33160

Helio Rodrigues, Jr. (Treasurer & Secr.)
16919 North Bay Road
Bldg. 2, Suite 701
North Miami Beach, Florida 33160

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this Sixth day of February, 1998.

Signature(s) of Incorporator(s)



STATE OF FLORIDA.
COUNTY OF BROWARD.

THE FOREGOING instrument was acknowledged and sworn to this Sixty day of February, 1998, by Mr. Maria Fernanda Marcondes Verissimo de Mello of Bee EXPORT Corp.


CERTIFICATE DESIGNATING 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.

The name of the corporation is:

BEE EXPORT CORP.

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

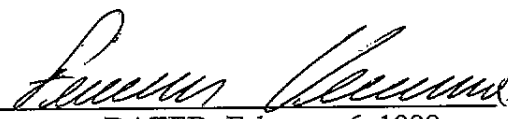
Maria Fernanda Marcondes Verissimo de Mello
16919 North Bay Road
Bldg. 2, Suite 701
North Miami Beach, Florida 33160

SIGNATURE 
(Corporate Officer)

TITLE: PRESIDENT & C.E.O.

DATED: February 6, 1998.

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  (Registered Agent)
DATED: February 6, 1998.

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98 FEB -9 PM 1:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA