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WALZER & ASSOCIATES, INC. A Professional Accounting Firm 8301 Forest City Road Orlando, Florida 32810 (407) 299-0086 FAX (407) 298-3849

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March 25, 1998

SECRETARY OF STATE Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

EFFECTIVE DATE

RE: DELGADO & ASSOCIATES, INC.

Dear Sir:

HILED

98 MAR 30 AM 1: 00

SECRETARY OF STATE
ALL AHASSEF, FLORIDA

Enclosed please find the Articles of Incorporation and Certificate designating place of business and registered agent with regard to the above-referenced company. This is a new, for-profit Corporation doing business in the State of Florida. It is my understanding that the filing fee is \$35.00, the registered agent fee is \$35.00, and the fee for obtaining a certified copy of the Articles of Incorporation is \$52.50. Therefore, I am enclosing a check in the amount of \$122.50 to cover these costs.

Thank you in advance for your assistance in this matter, and should you have any questions or if I can provide you with any additional information, please do not hesitate to contact me.

STEVEN H. WALZER

Enrolled Agent

SHW/jdj Enclosures

ARTICLES OF INCORPORATION

 \mathbf{OF}

DELGADO & ASSOCIATES, INC.

EFFECTIVE DAILE & DELGADO & ASSOCIATES, INC., ARTICLE I - NAME

The name of this Corporation is DELGADO & ASSOCIATES, INC., the address is 5974 Westgate Drive, Suite 203, Orlando, Florida 32835.

<u>ARTICLE II - DURATION</u>

This Corporation shall commence its existence on the 25th day of March, 1998 with the filing of these Articles with the Secretary of State.

ARTICLE III - PURPOSE

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

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue One Thousand (1000) shares of One Dollar (\$1.00) par value common stock which shall be designated "Common Shares".

98 MAR 30 AM 1: 00
SECRETARY OF STATE
ANASSEE, FLORIDA

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 5974 Westgate Drive, Suite 203, Orlando, Florida 32835 and the name of the initial registered agent of this Corporation at that address is JOSE R. DELGADO.

ARTICLE VI - INITIAL BOARD IF DIRECTORS

This Corporation shall have one (1) director initially. The number if directors may be either increased or decreased from time to time by the By-Laws but shall never be less than one (1). The name and address of the initial director of this Corporation is:

JOSE R. DELGADO President, Vice President, Secretary & Treasurer 5974 Westgate Dr. Suite203 Orlando, Florida 32835

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

JOSE R. DELGADO President, Vice President, Secretary & Treasurer 5974 Westgate Drive, Suite 203 Orlando, Florida 32835

ARTICLE VII - AMENDMENT

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

IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles

Of Incorporation on this 25 day of MACH, 1998.

OSÉ R. DELGADO

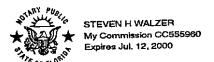
ACKNOWLEDGMENT

STATE OF FLORIDA

COUNTY OF ORANGE

I HEREBY CERTIFY that on this 25 day of MARCH., 1998, personally appeared before me, the undersigned officers duly authorized to administer oaths and take acknowledgments, JOSE R. DELGADO, well known and known to be the person who executed the foregoing Articles of Incorporation, DELGADO & ASSOCIATES, INC. and he acknowledged that he signed and executed the same for the purpose therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at Orlando, in said County and State, this 25 day of 198.



NOTARY PUBLIC-STATE OF LORIDA

CERTIFICATE DESIGNATING PLACE OF BUSINESS OF DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

IN COMPLIANCE with Section 48,091 of the Florida Statutes, the following is submitted:

First that DELGADO & ASSOCIATES, INC. desiring to organize or qualify under the laws of the State of Florida, its principal place of business in the City of Orlando, Florida has named JOSE R. DELGADO, 5974 Westgate Drive, Suite203,

Orlando, Florida as its agent to accept service process within Florida.

ACCEPTANCE

Having been named to accept service of process for the above - named 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.

STATE OF FLORIDA

COUNTY OF ORANGE

SWORN TO AND SUBSCRIBED before me this 25

____, 1998, in said County and State.

STEVEN H WALZER My Commission CC555960 Expires Jul. 12, 2000