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* BOARD CERTIFIED,
IMMIGRATION & NATIONALITY LAW

P 99000034189
April 9, 1999

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

500002835135--6
-04/09/99-01082-014
****122.50 *****78.75

Re: **PARSA COMMERCIAL, INC.**

Gentlemen:

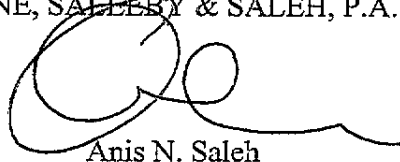
Enclosed please find original and two copies of the Articles of Incorporation for the above-referenced corporation. Please file same and return a stamped copy to our offices.

Also enclosed is our check in the amount of \$122.50 for the cost of the filing fees.

Thank you.

Very truly yours,

ZYNE, SALEEBY & SALEH, P.A.


Anis N. Saleh

FILED
99 APR -9 PM 1:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ANS:ir
Encs: As stated

Lourdes Martinez GAVE

AUTHORIZATION BY PHONE TO
CORRECT Articles IV-R/A
DATE 4/14/99
DOC. EXAM mm

ARTICLES OF INCORPORATION

OF

PARSA COMMERCIAL, INC.

ARTICLE I - NAME

The name of the corporation is: PARSA COMMERCIAL, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE II - PURPOSES

This corporation is organized for the following purposes:

A. To export from and import into the United States of America and its territories and possessions, and any and all foreign countries, as principal agent, merchandise of every kind and nature, and to purchase, sell, and deal in and with, at wholesale and retail, merchandise of every kind and nature for exportation from, and importation into, the United States, and to and from all countries foreign thereto, and for exportation from, and importation into, any foreign country, to and from any other country foreign thereto and to purchase and sell domestic and foreign merchandise in domestic markets and domestic and foreign merchandise in foreign markets, and to do a general foreign and domestic exporting and importing business.

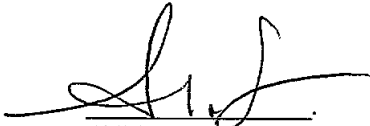
B. To such extent as a corporation organized under the Business Corporation Law of this state may now or hereafter lawfully do, to do, either as principal or agent and either alone or in connection with other corporations, firms or individuals, all and everything necessary, suitable, convenient or proper for, or in connection with, or incident to, the accomplishment of any of the purposes or the attainment of any one or more of the objects herein enumerated, or designed directly or indirectly to promote the interests of this Corporation or to enhance the value of its properties; and in general to do any and all things and exercise any and all powers, rights, and privileges which a corporation may now or hereafter be organized to do or to exercise under the Business Corporation Law of this state or under any act amendatory thereof, supplemental thereto, substituted therefor.

ARTICLE III - CAPITAL STOCK

This corporation is authorized to issue five hundred (500) shares of common stock without nominal or par value.

ARTICLE IV - INITIAL REGISTERED AND PRINCIPAL OFFICE AND AGENT

The street address of the initial registered and principal office of this corporation is
1 S.E. 3rd Avenue, Suite #2150, City of Miami, County of Miami Dade State of Florida, and the
name of the initial registered agent of this corporation at this address is:
ZYNE, SALEEBY & SALEH, P.A.


ANIS N SALEH

ARTICLE V - INITIAL BOARD OF DIRECTORS

This corporation shall have two (2) directors initially. The number of directors may be
either increased or diminished from time to time by the by-laws but shall never be less than one.

The name and address of the initial director of this corporation is:

<u>NAME</u>	<u>ADDRESS</u>
TOMAS SEPULVEDA	1 S.E. 3rd Ave., Ste#2150 Miami, Florida 33131
CAROLINA O'PHELAN	1 S.E. 3rd Ave., Ste#2150 Miami, Florida 33131

ARTICLE VI - INCORPORATOR

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

<u>NAME</u>	<u>ADDRESS</u>
TOMAS SEPULVEDA	1 S.E. 3rd Ave., Ste#2150 Miami, Florida 33131

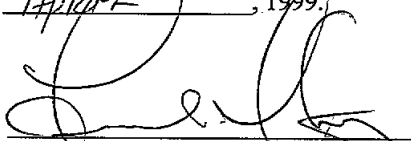
IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation of PARSA COMMERCIAL, INC., this 2nd day of April, 1999.


TOMAS SEPULVEDA

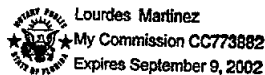
STATE OF FLORIDA)
) ss:
COUNTY OF DADE)

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County above set forth, personally appeared Ramon Castilla, known to me and known by me to be the person who executed the foregoing Articles of Incorporation, 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 2 day of April, 1999.


NOTARY PUBLIC, State of Florida
at Large

My Commission Expires:



**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR
DOMICILE FOR THE SERVICE OF PROCESS WITHIN
THIS STATE, NAMING AGENT UPON WHICH PROCESS
MAY BE SERVED**

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act.

First. That Parsa Commercial, Inc., desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation at City of Miami, County of Miami Dade, and State of Florida, has named Zyne, Saleeby & Saleh, P.A., whose

address is 1 S.E. 3rd Avenue, Suite 2150, City of Miami, County of Miami Dade, State of Florida,
as its agent to accept service of process within this State.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above named corporation, at place
designated in this certificate I hereby accept to act in this capacity, and agree to comply with the
provisions of said Act relative to keeping open said office.


ANIS N SALEH

FILED
99 APR -9 PM 1:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA