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June 30, 1999

Division of Corporation
409 East Gaines Street
Tallahassee, Florida 32399

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-01201295--01056--004
****122.50 ****18.75

RE: United Accounting Services, Inc.

To Whom It May Concern:

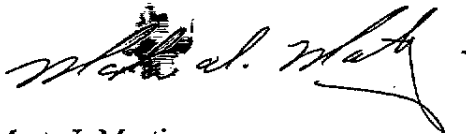
I am sending you 2 (two) copies of The Articles of Incorporation of United Accounting Services, Inc. with a check \$122.50.

Please send the register copy to:

Manuel A. Martinez
15104 S.W. 159 Place
Miami, FL 33196

If you have any questions regarding this matter do not hesitate to contact us.

Very Truly Yours:



Marta I. Martinez

FILED
99 JUL -1 AM 10:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

7-6
WS

**ARTICLES OF INCORPORATION
OF
UNITED ACCOUNTING SERVICES, INC.**

FILED
99 JUL -1 AM 10:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I, the undersigned, in order to form a corporation under and pursuant to the provisions on the Law of Florida for the purposes set forth below, hereby subscribed to these Articles of Incorporation.

ARTICLE I - NAME

The name of this corporation shall be:

UNITED ACCOUNTING SERVICES, INC.

ARTICLE II - PURPOSE

This corporation is organized for the purposes of engaging in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE III- DURATION

The existence of this corporation shall be perpetual.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue 100 shares of \$1.00 par value common stock which shall be designated " Common Shares".

ARTICLE V - INITIAL BOARD OF DIRECTORS

This corporation shall have two director 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 Director of the corporation is:

Manuel A. Martinez
President / Treasurer

15104 S.W. 159 Place
Miami, FL 33196

Marta I. Martinez
Vice President / Secretary

15104 S.W. 159 Place
Miami, FL 33196

ARTICLE VI - PRINCIPAL OFFICE AND MAILING ADDRESS

The principal office and mailing address of this corporation is:

United Accounting Services, Inc.
15104 S.W. 159 Place
Miami, FL 33196

ARTICLE VII - INITIAL REGISTER OFFICE AND AGENT

The street address of the initial registered agent and office of this corporation is:

Manuel A. Martinez
15104 S.W. 159 Place
Miami, FL 33196

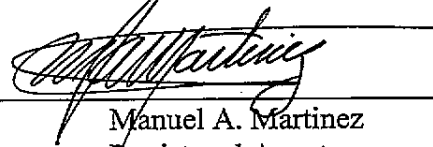
CERTIFICATE OF DESIGNATION REGISTERED AGENT / REGISTERED OFFICE

Pursuant to the provisions of section 607.0501, 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,

First that **UNITED ACCOUNTING SERVICES, INC.** desiring to organize under the laws of the State of **FLORIDA** with its principal office, as indicated in the articles of incorporation has named **MANUEL A. MARTINEZ** located at **MIAMI** County of **DADE** State of **FLORIDA**, as its agent to accept service of process within this state.

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

SIGNATURE



Manuel A. Martinez
Registered Agent

ARTICLE VIII - INCORPORATION

The name and address of the persons signing these Articles are:

Manuel A. Martinez
President / Treasurer

15104 S.W. 159 Place
Miami, FL 33196

Marta I. Martinez
Vice President / Secretary

15104 S.W. 159 Place
Miami, FL 33196

ARTICLE IX - BY - LAWS

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors.

ARTICLE X - POWERS

The corporation shall have all of the corporate power enumerated in the Florida General Corporation Act.

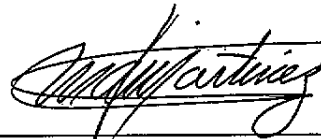
ARTICLE XI - INDEMNIFICATION

This corporation shall indemnify any office or director, or any former officer or directors, to the full extent permitted by law.

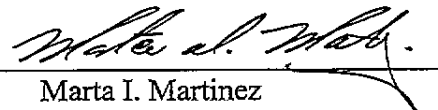
ARTICLE XII - AMENDMENT

This corporation reserves 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

The undersigned subscriber has executed these Articles of Incorporation this
15 day of May 99.



Manuel A. Martinez



Marta I. Martinez