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TRANSMITTAL LETTER

BEST QUICK TAX RETURNS
310 1/2 S. BUMBY AVE.
ORLANDO, FL 32803
(407) 896-7921

8000003011079--6
-10/11/99--01078--004
*****70.00 *****70.00

I AM ENCLOSING A CHECK OF \$70 DOLLARS. PLEASE SEND ME A STAMPED
COPY OF THE ARTICLE OF INCORPORATION.

THANK YOU.

FILED
99 OCT 11 AM 9:21
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

The undersigned Incorporators, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

JOSE A. CINTRON, PA

ARTICLE II PRINCIPAL OFFICE

4611 BRIDGETONE LANE
ORLANDO, FL 32817

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

COMMON STOCK - 100 SHARES NO PAR VALUE
JOSE A. CINTRON -100 SHARES

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

JOSE A. CINTRON
4611 BRIDGETONE LANE
ORLANDO, FL 32817

ARTICLE V INCORPORATORS

The name and street address of the Incorporator to these Articles of Incorporation is:

PABLO RODRIGUEZ, CPA
310 1/2 S BUMBAY
ORLANDO, FL 32803

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TALLAHASSEE, FLORIDA

ARTICLE VI DIRECTORS

The company will be run by the board of directors. The directors are:

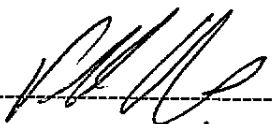
JOSE A. CINTRON - PRESIDENT

JOSE R. CINTRON - VICE PRESIDENT

ARTICLE VII NATURE OF BUSINESS

The corporation will engage in the business of motgage brokering. The foregoing purposes and activities will be interpreted as examples only and not as limitations, and nothing therein shall be deemed as prohibiting the corporation from engaging in any lawful act or activity permitted in the United States, The State of Florida or any other state, country, territory or nation.

The undersigned Incorporator has executed these Articles of Incorporation this 7th day of October, 1999.


signature

Address for:

JOSE A. CINTRON
4611 BRIDGETONE LANE
ORLANDO, FL 32817

**CERTIFICATE OF DESIGNATION OF
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.

1. The name of the corporation is:

Jose A. Cintron, P.A.

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

Jose A. Cintron
(NAME)
4611 Bridgetone LN.
(P.O. Box or Mail Drop Box **NOT** ACCEPTABLE)
Orlando, FL 32817
(CITY/STATE/ZIP)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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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.

X [Signature]
(SIGNATURE)

10/7/99
(DATE)