Electronic Articles of Incorporation For

P04000157148 FILED November 18, 2004 Sec. Of State Ipoole

FRANCISCO J. VILLEGAS CPA, P.A.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

FRANCISCO J. VILLEGAS CPA, P.A.

Article II

The principal place of business address:

10661 KENDALL DRIVE SUITE 201 MIAMI, FL. US 33176

The mailing address of the corporation is:

10661 KENDALL DRIVE SUITE 201 MIAMI, FL. US 33176

Article III

The purpose for which this corporation is organized is:

OPERATE A CERTIFIED PUBLIC ACCOUNTING PRACTICE, INCLUDING ANY AND ALL LAWFUL BUSINESS ACTIVITIES AS PERMITTED THEREIN.

Article IV

The number of shares the corporation is authorized to issue is: 100

Article V

The name and Florida street address of the registered agent is:

FRANCISCO J VILLEGAS 1450 BRICKELL BAY DRIVE APT.# 503 MIAMI, FL. 33131 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: FRANCISCO JAVIER VILLEGAS

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Article VI

The name and address of the incorporator is:

FRANCISCO JAVIER VILLEGAS 10661 KENDALL DRIVE, SUITE 201 MIAMI, FL 33131

Incorporator Signature: FRANCISCO JAVIER VILLEGAS

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: PVD FRANCISCO J VILLEGAS 10661 KENDALL DRIVE, SUITE 201 MIAMI, FL. 33176 US

Title: VP MARIA A VILLEGAS 1450 BRICKELL BAY DRIVE, #503 MIAMI, FL. 33131 US

Title: SEC NATALIE R VILLEGAS 5825 SW 45 TERRACE MIAMI, FL. 33155 US

Article VIII

The effective date for this corporation shall be:

11/16/2004