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Law Office Attorney and Counselor at Law Sugar Creek Professional Center 10225 Ulmerton Rd., Bldg. 11B Largo, FL 33771 727.584.6100 Telecopier 727.585.4209

March 28, 2000

Corporate Records Bureau Division of Corporations Department of State Post Office Box 6327 Tallahassee, FL 32314

CPA-India.com,Inc. Re:

Dear Sir or Madam,

Please cause the enclosed articles of incorporation to be filed and return a certified copy to me.

I enclose payment as follows:

Filing Fee - \$70.00 Certified copy - \$8.75

for a total of \$78.75.

Best regards,

J. David Haynes

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SECRETARY OF STATE TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION OF CPA-India.com, Inc.

Article I

The name of the corporation is CPA-India.com, Inc.

Article II

Corporate existence is deemed to have started on the date of the filing hereof by the Secretary of State.

Article III

The corporation shall have perpetual existence.

Article IV

Purpose. This corporation is organized for the purpose of transacting any and all lawful business.

Principal Place of Business. The initial street address of the principal place of business of the corporation is:

10225 Ulmerton Road, Bldg. 11-B Largo, FL 33771-3538

Article V

Capital Stock

The amount of capital stock authorized shall consist of One Thousand (1,000) shares of the common voting stock having No par value, payable in lawful money of the United States of America or in property, or at a just valuation to be fixed by the Board of Directors of this Corporation. The capital stock of the Corporation may at any time be increased or decreased as provided by the laws of Florida.

Article VI

Incorporator

The name and street address of the Incorporator is:

Ramesh Parekh 2508 Jennifer Terrace Palm Harbor, FL 34685

Article VII

Section 1. This corporation initially shall have one (1) director. The number of directors may be increased or diminished from time to time by action in accordance with the Bylaws of the Corporation.

Section 2. The name and street address of the first members of the Board of Directors who, unless otherwise provided by the Bylaws, shall hold office for the first year of existence of the Corporation or until his or her successor is elected and qualified are:

> Ramesh Parekh 2508 Jennifer Terrace Palm Harbor, FL 34685

> > Article VIII

The initial Registered Agent of the corporation shall be:

J. David Haynes, Esq. 10225 Ulmerton Road, Bldg 11-B Largo, FL 33771-3538

IN WITNESS WHEREOF, the above-named Incorporator has subscribed his name this

Ramesh Parekh

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above-named corporation, at the place designated in the Articles of Incorporation, 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 all matters.

> J. David Haynes Registered Agent

CPA-India.com, Inc.\Articles of Incorporation

22 nd day of March, 2000.