EDWARDS & CARSTARPHEN

Ø1001 Page 1 of 1

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Florida Department of State

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Account Number : I19990000142 : (305)669-3049 Fax Number : (305)662-1435

FLORIDA PROFIT CORPORATION OR P.A.

SUNSHINE ACCOUNTING ENTERPRISES, INC.

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ARTICLES OF INCORPORATION

OF

SUNSHINE ACCOUNTING ENTERPRISES, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida. ARTICLE I. NAME

The name of the corporation shall be:

SUNSHINE ACCOUNTING ENTERPRISES, INC.

The address of the principal office of this corporation shall be 5410 NW 72 Avenue, Mlami, Florida 33166 and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

The corporation may transact or engage in any or all lawful activities or businesses permitted under the laws of the United States, the State of Florida, or any other state, county, territory or nation. __

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 100 shares of common stock having \$1.00 par value per share.

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ARTICLE IV. ADDRESS

The street address of the initial registered office of the corporation shall be 5410 NW 72 Avenue, Miami, Florida 33166 and the name of the initial registered agent of the corporation is MARIA CARIDAD DOMINGUEZ, whose address is 5410 NW 72 Avenue, Miami, Florida 33166.

ARTICLE V. TERM OF EXISTENCE

This corporation shall exist in perpetuity.

ARTICLE VI. PREEMPTIVE RIGHTS

This corporation elects to have preemptive rights.

ARTICLE VII. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have one Director, initially. The name and street address of the member of the Board of Directors is:

> MARIA CARIDAD DOMINGUEZ whose addresses appear in Article VIII below.

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ARTICLE VIII - OFFICERS

The name and address of the initial officer of the corporation who shall hold office for the first year, or until his successor is elected or appointed is:

PRESIDENT, SECRETARY, TREASURER MARIA CARIDAD DOMINGUEZ 5410 NW 72 Avenue Miami Florida 33166

ARTICLE IX. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is: Deborah Mordecai Edwards, whose address is, 4960 S.W. 72nd Avenue, Suite 301, Miami Florida 33155.

IN WITNESS WHEREOF, the undersigned has hereunto set her hand and seal on this 14th day of August, 2000.

DEBORAH MORDECAI EDWARDS

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

MARIA CARIDAD DOMINGUEZ, having a mailing address of 5410 NW 72 Avenue, Miami, Florida 331566, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

MARIA CARIDAD DOMINGUE

ON AUG 17 PM 3: 03