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Florida Department of State
Division of Corporations
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Katherine Harris, Secretary of State

EFFECTIVE DATE
04-04-01

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To:
Division of Corporations
Fax Number : (850) 922-4001

From:
Account Name : CORPORATE CREATIONS INTERNATIONAL INC.
Account Number : 110432003053
Phone : (305) 672-0686
Fax Number : (305) 672-9110

FLORIDA PROFIT CORPORATION OR P.A.

ARCAccounting, Inc.

Certificate of Status	1
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B. McKnight
APR 05 2001

ARTICLES OF INCORPORATION

Article I. Name

The name of this Florida corporation is:
ARCAccounting, Inc.

EFFECTIVE DATE

04-04-01

Article II. Address

The Corporation's mailing address is:
ARCAccounting, Inc.
3785 NW 82 Avenue
Suite 109
Miami FL 33166

Article III. Registered Agent

The name and address of the Corporation's registered agent is:
ARCAccounting & Business Solutions, Inc.
3785 NW 82 Avenue
Suite 109
Miami FL 33166

Article IV. Board of Directors

The name of each member of the Corporation's Board of Directors is:
Alicia R. Cappellaro

The affairs of the Corporation shall be managed by a Board of Directors consisting of no less than one director. The number of directors may be increased or decreased from time to time in accordance with the Bylaws of the Corporation. The election of directors shall be done in accordance with the Bylaws. The directors shall be protected from personal liability to the fullest extent permitted by applicable law.

Corporate Creations International Inc.
941 Fourth Street #200
Miami Beach FL 33139
(305) 672-0686

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Article V. Capital Stock

The Corporation shall have the authority to issue 2,000 shares of common stock, par value \$.01 per share.

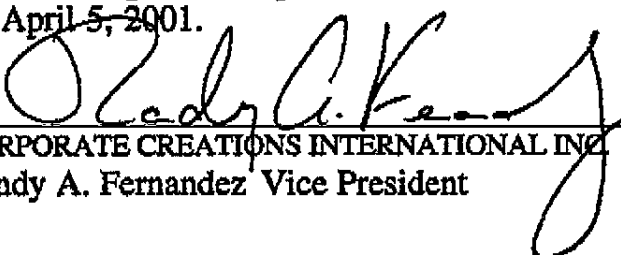
Article VI. Incorporator

The name and address of the incorporator is:
Corporate Creations International Inc.
941 Fourth Street #200
Miami Beach FL 33139

Article VII. Corporate Existence

These Articles of Incorporation shall become effective and the corporate existence will begin on April 4, 2001.

The undersigned incorporator executed these Articles of Incorporation on April 5, 2001.



CORPORATE CREATIONS INTERNATIONAL INC.
Randy A. Fernandez Vice President

Corporate Creations International Inc.
941 Fourth Street #200
Miami Beach FL 33139
(305) 672-0686

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**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/OFFICE**

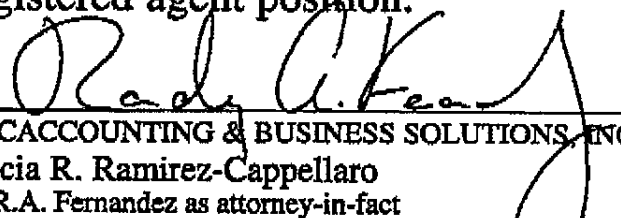
CORPORATION:

ARCAccounting, Inc.

REGISTERED AGENT/OFFICE:

ARCAccounting & Business Solutions, Inc.
3785 NW 82 Avenue
Suite 109
Miami FL 33166

I agree to act as registered agent to accept service of process for the corporation named above at the place designated in this Certificate. I agree to comply with the provisions of all statutes relating to the proper and complete performance of the registered agent duties. I am familiar with and accept the obligations of the registered agent position.


ARCAccounting & BUSINESS SOLUTIONS, INC.
Alicia R. Ramirez-Cappellaro
by R.A. Fernandez as attorney-in-fact

Date: April 5, 2001

Corporate Creations International Inc.
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