

April 24, 2001

Secretary of State,
P.O. Box 6327,
Division of Corporations,
The Capital,
Tallahassee, FL 32314

Re: Incorporation Documents

Dear Madam:

Enclosed for filing are an executed copy of the Articles of Incorporation and an executed copy of the registered agent's written acceptance of her appointment as registered agent for:

Elite Accounting & Inventory Services, Inc.

Please forward to me a copy of the documents showing the appropriate "Filed" and the time, day, month and the year.

Very truly yours,



Khalid Mughal
8333 Coral Lake Manor
Coral Springs, FL 33065

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SECRETARY OF STATE
TALLAHASSEE, FL 32314

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KAC

**ARTICLES OF INCORPORATION
FOR
Elite Accounting & Inventory Services, Inc.**

The undersigned subscribes to these Articles of incorporation, natural person, competent to contract, does hereby form a corporation for profit under the laws of the State of Florida. Corporate existence shall begin upon acceptance of the Articles. This corporation is to be a Small Business Corporation as defined in Section 1244 Subdivision (c) (2) of the Internal Revenue Code.

ARTICLE I. Name of the Corporation:
Elite Accounting & Inventory Services, Inc.

ARTICLE II. Term of Existence:
This corporation shall have perpetual existence.

ARTICLE III. Nature of Business:
This corporation may engage in any activity or business permitted under the laws of the United States of America and of this State.

ARTICLE IV. Capital Stock:
This corporation is authorized to issue 100000 Shares with \$0.01 par value.

ARTICLE V. Voting Rights:
Except as otherwise provided by law, the entire voting power for the election of Directors and for all other purposes shall be vested exclusively in the holders of the outstanding common shares.

ARTICLE VI. Preemptive Rights:
Every shareholder upon the sales for cash of any new stock of this corporation of the same kind, class or series as that which he/she already holds, shall have the right to purchase his pro-rate share thereof (as nearly as may be done without issuance of fractional shares) at the price at it is offered to others.

ARTICLE VII. Registered Office and Agent:
The Street address of the registered officer of this corporation is:
8333 Coral Lake Manor
Coral Springs, FL 33065

The names of the registered agents of this corporation at that address are:
Khalid Mughal

ARTICLE VIII. Initial Board of Directors: The Corporation shall have 2 Director initially. The number of Directors may be either increased or decreased from time to time by the by-laws but never be less than one. The names and addresses of the initial Director of this corporation are:

Khalid Mughal
8333 Coral Lake Manor
Coral Springs, FL 33065

Muhammad I. Mughal
8333 Coral Lake Manor
Coral Springs, FL 33065

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TALLAHASSEE, FLORIDA

ARTICLE IX. Officers:

The officer of the corporation will be:

Khalid A. Mughal - PRESIDENT

ARTICLE X. Incorporator:

The person signing these Articles of Incorporation has the following name and address:

**Khalid Mughal
8333 Coral Lake Manor
Coral Springs, FL 33065**

ARTICLE XI. By-Laws:

The Power to adopt, alter, amend or re-peal by-laws shall be vested in the Board of Directors and the shareholders.

ARTICLE XII. Amendment:

The corporation reserves the right to amend or repeal and provisions contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE XIII. Principle Place of Business:


The street address of the Principle place of business is:

**8333 Coral Lake Manor
Coral Springs, FL 33065**

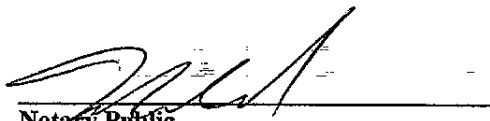
IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 24th Day of April 2001.

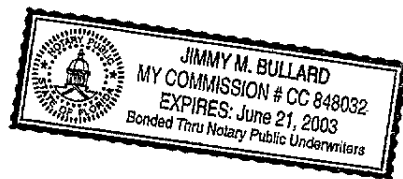
State of Florida

County of Broward


Khalid Mughal / President

The foregoing was acknowledged before me this 25 day of April, 2001 by
Khalid Mughal, who is personally known to me OR who produced _____ as
Identification.


Notary Public

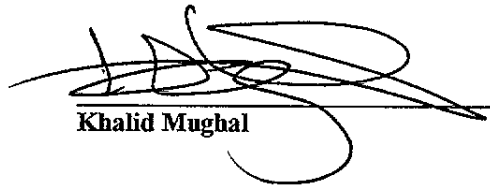


CONSENT TO APPOINTMENT AS REGISTERED AGENT

**TO: Secretary of State of Florida Division of
Corporations Depart of State,
Tallahassee, FL 32304**

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**I, Khalid Mughal, do hereby consent to serve as registered agent for the Corporation, Elite
Accounting & Inventory Services, Inc.**


Khalid Mughal

**Address of registered agent:
8333 Coral Lake Manor Bldg
Coral Springs, FL 33065**