

**ESPINOSA & GHINES ACCOUNTING, INC.**  
4191 CYPRESS REACH CT. AP#303  
POMPANO BEACH, FL 33069

**PD1000077794**

July 30, 2001

Division of Corporations  
Dept of State  
P.O. Box 6327  
Tallahassee FL 32314

FILED  
01 AUG -3 AM 10:18  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Ref: Articles of Incorporation:  
**ESPINOSA & GHINES ACCOUNTING, INC.**

Dear Sirs:

Enclosed please find the Articles of Incorporation for  
" **ESPINOSA & GHINES ACCOUNTING, INC.**" along with a check for \$70.00 for  
filing fee designation of the registered agent, and certificate of incorporation.

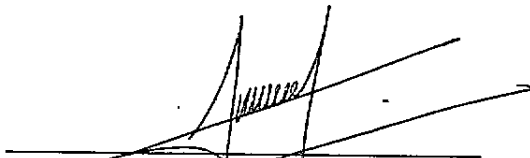
Also enclosed a copy of the Articles, which should be returned to us after you stamp it with the  
filing date.

Thanks for your cooperation.

Sincerely,

200004514152--8  
-08/03/01--01055--014  
\*\*\*\*\*70.00 \*\*\*\*\*70.00

**ESPINOSA & GHINES ACCOUNTING, INC.**

  
Victor Espinosa- PRESIDENT

Enclosures:  
Articles of Incorporation  
Copy of Articles of Incorporation (to be returned to us).  
CHECK \$70.00

Ref: MI01

2

PD 8/8

**ESPINOSA & GHINES ACCOUNTING, INC.**

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POMPAÑO BEACH, FL. 33069

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TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION**

1. The name of the Corporation is:

**ESPINOSA & GHINES ACCOUNTING, INC.**

2. The principal place of business and mailing address of the corporation is:

4191 CYPRESS REACH, CT. AP. #303  
POMPAÑO BEACH, FL. 33069

3. The Corporation shall have the authority to issue 1000 shares of common stock, in one class only, each with a par value of \$1.00.

4. The Registered Agent of the Corporation is Victor Espinosa address is:

4191 Cypress Reach Ct. Ap.#303  
Pompano Beach, FL. 33069

5. The initial Board of Directors shall have 2 members whose names and addresses are as follows:

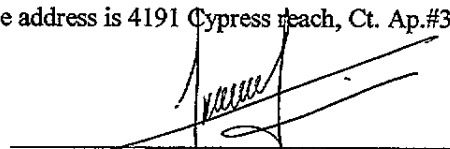
Victor Espinosa  
4191 Cypress Reach, Ct. Ap.#303  
Pompano Beach, FL. 33069

Elena M. Espinosa  
4191 Cypress Reach, Ct. Ap.#303  
Pompano Beach, FL. 33069

The number of directors may be raised or lowered by amendment of the bylaws of the Corporation but shall in no case be less than one.

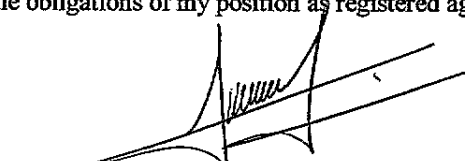
6. The Incorporator of this Corporation is Victor Espinosa whose address is 4191 Cypress Reach, Ct. Ap.#303 Pompano Beach, FL. 33069

Dated: 7-30-2001

  
Incorporator

Having been named the Registered Agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and am familiar with and accept the obligations of my position as registered agent.

Date: 7-30-2001

  
Registered Agent

Ref: MI02