POLOGO (EN ER) 9075

Department of State Division of Corporations P. O. Box 6327 Tallahassee, FL 32314 FILED

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SECRETARY OF STATE

SUBJECT: VIP ACCOUNTING Services, Inc.
(Proposed corporate name I must include suffix)

300004676203--2 -11/13/01--01038--011 *****78.75 *****78.75 Enclosed is an original and one (1) copy of the articles of incorporation and a check for: \$70.00 **X** \$78.75 \$122.50 \$131.25 Filing Fee Filing Fee Filing Fee Filing Fee, & Certificate & Certified Copy Certified Copy & Certificate Additional Copy Required FROM: 861-95

NOTE: Please provide the original and one copy of the articles.

Daytime Telephone number

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ARTICLES OF INCORPORATION

SECRETARY OF STATE TALLAHASSEE, FLORIDA

OF

VIP ACCOUNTING SERVICES, INC

ARTICLE I - NAME

The name of this corporation is: VIP Accounting Services, Inc.

ARTICLE II - ADDRESS

The principal place of business and mailing address of this corporation shall be: 1111 Kane Concourse #609, Bay Harbor Islands, FL 33154.

ARTICLE III - PURPOSE

The purpose of this corporation is to engage in any business and/or accounting activities permitted under the Laws of the United States and Florida.

ARTICLE IV - CAPITAL STOCK

The number of shares that this corporation is authorized to have outstanding at any time is One hundred shares of Common stock having a per value of \$1.00 (one) per each share.

ARTICLE V INITIAL AND PRINCIPAL REGISTERED OFFICE AND AGENT

The initial and principal registered office of this corporation shall be: <u>Gladys</u> <u>Figueroa at 1111 Kane Concourse #609</u>, <u>Bay Harbor Islands</u>, <u>FL 33154</u>, and the initial registered agent of this corporation at such office shall be: <u>Gladys Figueroa at 1111 Kane Concourse #609</u>, <u>Bay Harbor Islands</u>, <u>FL 33154</u>, who upon accepting this designation agrees to comply with the time to time, with respect to keeping an office open for services of process.

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ARTICLES VI – INITIAL BOARD OF DIRECTORS

ECRETARY OF STATE TALLAHASSEE, FLORIDA

NAME

ADDRESS

Gladys Figueroa President/Treasurer 1111 Kane Concourse #609 Bay Harbor Islands, FL 33154

Dennis C. Blanco Vice-President/Secretary

1111 Kane Concourse #609 Bay Harbor Islands, FL 33154

ARTICLES VII - INCORPORATOR

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

NAME

ADDRESS

Gladys Figueroa

1111 Kane Concourse #609 Bay Harbor Islands, FL 33154

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept services of process for VIP Accounting Services, Inc. at the place designated in the Articles of Incorporation. I Gladys Figueroa accept to act in this capacity, and agree to comply with the provisions of Section 607.0501.

Miami, Dade County Florida