Electronic Articles of Incorporation For

P02000005808 FILED January 17, 2002 Sec. Of State

M&E BOOKKEEPING SERVICES,INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

M&E BOOKKEEPING SERVICES.INC.

Article II

The principal place of business address:

63 SIMONTON CIRCLE WESTON, FL. 33326

The mailing address of the corporation is:

63 SIMONTON CIRCLE WESTON, FL. 33326

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

1000

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Article V

The name and Florida street address of the registered agent is:

ELSA NIEVES 63 SIMONTON CIRCLE WESTON, FL. 33326

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: ELSA NIEVES

Article VI

The name and address of the incorporator is:

ELSA NIEVES 63 SIMONTON CIRCLE

WESTON, FLORIDA 33326

Incorporator Signature: ELSA NIEVES

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P ELSA NIEVES 63 SIMONTON CIRCLE WESTON, FL. 33326

Title: VS MARTHA BERNAL 2157 N.E. 181ST STREET NORTH MIAMI BEACH, FL. 33326