

**Electronic Articles of Incorporation
For**

**P02000015436
FILED
February 11, 2002
Sec. Of State**

APFS & CPAS 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:

APFS & CPAS INC.

Article II

The principal place of business address:

12295 BOHANNON BLVD.
ORLANDO, FL. 32824

The mailing address of the corporation is:

12295 BOHANNON BLVD.
ORLANDO, FL. 32824

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:

100

Article V

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

LUIS G BELLO
12295 BOHANNON BLVD.
ORLANDO, FL. 32824

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

Registered Agent Signature: LUIS G. BELLO

Article VI

The name and address of the incorporator is:

LUIS G. BELLO
12295 BOHANNON BLVD.
ORLANDO, FL 32824

Incorporator Signature: LUIS G. BELLO

Article VII

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

Title: P
LUIS G BELLO
12295 BOHANNON BLVD.
ORLANDO, FL. 32824

Title: V
NANCY BELLO
12295 BOHANNON BLVD.
ORLANDO, FL. 32824

Article VIII

The subscriber desires the corporate stock be issued pursuant to Section 1244 of the Internal Revenue code and to be taxed as a Subchapter S Corporation.