

**Electronic Articles of Incorporation
For**

**P02000028153
FILED
March 14, 2002
Sec. Of State**

CPA ALLIANCE, 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:

CPA ALLIANCE, INC.

Article II

The principal place of business address:

3840 SANTA FE ST. EAST
JACKSONVILLE, FL. 32246

The mailing address of the corporation is:

P.O. BOX 600116
MIAMI, FL. 33160

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:

10000

Article V

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

RICHARD E SMITH
3840 SANTA FE ST EAST
JACKSONVILLE, FL. 32246

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

Registered Agent Signature: RICHARD E. SMITH, CPA

Article VI

The name and address of the incorporator is:

RICHARD E. SMITH, CPA
3840 SANTA FE ST EAST
JACKSONVILLE, FL 32246

Incorporator Signature: RICHARD E. SMITH, CPA

Article VII

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

Title: P
RICHARD E SMITH
3840 SANTA FE ST EAST
JACKSONVILLE, FL. 32246