Electronic Articles of Incorporation For

P02000028252 FILED March 14, 2002 Sec. Of State

RIOS ACCOUNTING 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:

RIOS ACCOUNTING INC.

Article II

The principal place of business address:

3421 W. CYPRESS ST. TAMPA, FL. 33607

The mailing address of the corporation is:

11313 N. 50TH ST. 2 TAMPA, FL. 33617

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:

RICHARD RIOS 11313 N. 50TH ST. 2 TAMPA, FL. 33617

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

Registered Agent Signature: RICHARD RIOS

Article VI

The name and address of the incorporator is:

RICHARD RIOS 11313 N. 50TH ST. APT. # 2 TAMPA, FL 33617

Incorporator Signature: RICHARD RIOS

Article VII

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

Title: P RICHARD RIOS 11313 N. 50TH ST. APT. # 2 TAMPA, FL. 33617