

**Electronic Articles of Incorporation  
For**

**P02000059009  
FILED  
May 28, 2002  
Sec. Of State**

LATIN AMERICAN ACCOUNTING 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:

LATIN AMERICAN ACCOUNTING SERVICES, INC.

**Article II**

The principal place of business address:

2955 SHIPPING AVENUE  
COCONUT GROVE, FL. 33133

The mailing address of the corporation is:

POBOX 453723  
MIAMI, FL. 33245

**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:

5000

**Article V**

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

JUAN PENA  
2955 SHIPPING AVENUE  
COCONUT GROVE,, FL. 33133

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

Registered Agent Signature: JUAN PENA

**Article VI**

The name and address of the incorporator is:

JUAN PENA  
2955 SHIPPING AVENUE, COCONUT GROVE FL 33133

Incorporator Signature: JUAN PENA

**Article VII**

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

Title: P  
JUAN PENA  
2955 SHIPPING AVENUE  
COCONUT GROVE, FL. 33133

Title: VP  
ISABEL MORALES  
2955 SHIPPING AVENUE  
COCONUT GROVE, FL. 33133