

TRANSMITTAL LETTER

P02000077171

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

800006406748--3
-07/15/02--01065--006
****122.50 *****78.75

SUBJECT: Virtual Accounting, Inc.

Enclosed is an original and (1) copy of the articles of incorporation and our check for \$122.50.

FROM: Name: Virtual Accounting, Inc.
Address: 1486 Hampstead Cove
City, State & Zip: Oviedo, Florida 32765
Telephone: (407) 366-5326

FILED
2002 JUL 15 PM 11:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Note: Please provide the original and one copy of the Articles.

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ARTICLES OF INCORPORATION

OF

Virtual Accounting, Inc.

FILED
2002 JUL 15 PM 1:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

Virtual Accounting, Inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

1486 Hampstead Cove
Oviedo, Florida 32765

ARTICLE III CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

1000 Shares

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

Lisa G. Edwards
1486 Hampstead Cove.
Oviedo, FL 32765

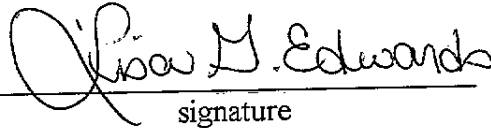
ARTICLE V INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is (are):

Lisa G. Edwards
1486 Hampstead Cove.
Oviedo, FL 32765

The undersigned incorporator(s) has(have) executed these Articles of Incorporation

this 11th day of July, 2002.


signature

signature

signature

CERTIFICATION OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of section 607.0501 or 617.0501, Florida Statutes, the undersign corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is: Virtual Accounting, Inc.
2. The name and address of the registered agent and office is:

Lisa G. Edwards
(NAME)

1486 Hampstead Cove
(P.O. BOX NOT ACCEPTABLE)

Oviedo, FL 32765
(CITY/STATE/ZIP)

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HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATION OF MY POSITION AS REGISTERED AGENT.

SIGNATURE

Lisa G. Edwards

DATE

7/11/02

REGISTERED AGENT FILING FEE: \$35.00