

**Electronic Articles of Incorporation
For**

P02000089009
FILED
August 16, 2002
Sec. Of State

VIRTUAL REALITY BOOKKEEPING ADVISOR 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:

VIRTUAL REALITY BOOKKEEPING ADVISOR INC.

Article II

The principal place of business address:

5920 S.W. 153 COURT
MIAMI, FL. 33193

The mailing address of the corporation is:

280 N.W. 76 AVENUE
MIAMI, FL. 33126

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:

10

Article V

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

MIGUEL A EIZMENDIZ
280 N.W. 76 AVENUE
MIAMI, FL. 33126

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

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Registered Agent Signature: MIGUEL EIZMENDIZ

Article VI

The name and address of the incorporator is:

VR BOOKKEEPING ADVISOR INC.
280 N.W. 76 AVENUE
MIAMI, FLORIDA

Incorporator Signature: MIGUEL EIZMENDIZ

Article VII

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

Title: V
JAVIER CORTES
5920 S.W. 153 COURT
MIAMI, FL. 33193