Electronic Articles of Incorporation For

P02000101355 FILED September 19, 2002 Sec. Of State

CAPITAL ACCOUNTING SOLUTIONS, 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:

CAPITAL ACCOUNTING SOLUTIONS, INC.

Article II

The principal place of business address:

6240 SW 33 STREET MIAMI, FL. US 33155

The mailing address of the corporation is:

6240 SW 33 STREET MIAMI, FL. US 33155

Article III

The purpose for which this corporation is organized is: ACCOUNTING SERVICES

Article IV

The number of shares the corporation is authorized to issue is: 100

Article V

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

ANA A SOMEILLAN 6240 SW 33 STREET MIAMI, FL. 33155 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ANA A. SOMEILLAN

Article VI

The name and address of the incorporator is:

ANA A. SOMEILLAN 6240 SW 33 STREET MIAMI, FL 33155

Incorporator Signature: ANA A. SOMEILLAN

Article VII

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

Title: P ANA A SOMEILLAN 6240 SW 33 STREET MIAMI, FL. 33155 US