

**Electronic Articles of Incorporation
For**

P02000124120
FILED
November 21, 2002
Sec. Of State

SP 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:

SP ACCOUNTING INC.

Article II

The principal place of business address:

6770 INDIAN CREEK DR.
#8R
MIAMI BEACH, FL. 33141

The mailing address of the corporation is:

6770 INDIAN CREEK DR.
#8R
MIAMI BEACH, FL. 33141

Article III

The purpose for which this corporation is organized is:

ACCOUNTING SERVICES AND ANY AND ALL LAWFUL BUSINESS.

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:

SOL PITCHON
6770 INDIAN CREEK DR.
#8R
MIAMI BEACH, FL. 33141

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

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Registered Agent Signature: SOL PITCHON

Article VI

The name and address of the incorporator is:

SOL PITCHON
6770 INDIAN CREEK DR.
#8R
MIAMI BEACH, FL 33141

Incorporator Signature: SOL PITCHON

Article VII

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

Title: P
SOL PITCHON
6770 INDIAN CREEK DR.. #8R
MIAMI BEACH, FL. 33141

Article VIII

The effective date for this corporation shall be:

01/01/2003