

**Electronic Articles of Incorporation
For**

**P03000023416
FILED
February 26, 2003
Sec. Of State**

WALTER BUSINESS 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:

WALTER BUSINESS SOLUTIONS, INC

Article II

The principal place of business address:

9932 COSTA DEL SOL BLVD
MIAMI, FL. US 33178

The mailing address of the corporation is:

9932 COSTA DEL SOL BLVD
MIAMI, FL. US 33178

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:

1500 SHARES AT \$0.00 PAR VALUE PER SHARE

Article V

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

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL. 32301

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

P03000023416
FILED
February 26, 2003
Sec. Of State

Registered Agent Signature: PATRICIA PIZZUTO

Article VI

The name and address of the incorporator is:

THE COMPANY CORPORATION
2711 CENTERVILLE ROAD
SUITE 400
WILMINGTON, DE 19808

Incorporator Signature: PATRICIA PIZZUTO

Article VII

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

Title: D
GUIDO H WALTER
9932 COSTA DEL SOL BLVD
MIAMI, FL. 33178 US