Electronic Articles of Incorporation For

P03000048535 FILED May 01, 2003 Sec. Of State

ACCOUNTING REVIEW CENTER, 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:

ACCOUNTING REVIEW CENTER, INC.

Article II

The principal place of business address:

314 ALMA ST. KISSIMMEE, FL. 34741

The mailing address of the corporation is:

314 ALMA ST. KISSIMMEE, FL. 34741

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: 100

Article V

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

TRINIDAD ALCALA 314 ALMA ST. KISSIMMEE, FL. 34741 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: TRINIDAD ALCALA

Article VI

The name and address of the incorporator is:

TRINIDAD ALCALA 314 ALMA ST. KISSIMMEE, FL 34741

Incorporator Signature: TRINIDAD ALCALA

Article VII

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

Title: P TRINIDAD ALCALA 314 ALMA ST. KISSIMMEE, FL. 34741

Title: V LILA GOMEZ 314 ALMA ST. KISSIMMEE, FL. 34741

Article VIII

The effective date for this corporation shall be:

04/30/2003