

**Electronic Articles of Incorporation
For**

**P03000076159
FILED
July 11, 2003
Sec. Of State**

C.I.R.A. ACCOUNTING SERVICES, 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:

C.I.R.A. ACCOUNTING SERVICES, INC.

Article II

The principal place of business address:

27657 OLD 41 ROAD
BONITA SPRINGS, FL. US 34135

The mailing address of the corporation is:

P.O. BOX 2507
BONITA SPRINGS, FL. US 34133

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:

LAWRENCE PEREZ
27657 OLD 41 ROAD
BONITA SPRINGS, FL. 34135

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

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Registered Agent Signature: LAWRENCE PEREZ

Article VI

The name and address of the incorporator is:

LAWRENCE PEREZ
P.O. BOX 2507
BONITA SPRINGS, FL 34133

Incorporator Signature: LAWRENCE PEREZ

Article VII

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

Title: P
LAWRENCE PEREZ
4462 N.E. 14TH ST
NAPLES, FL. 34120 US

Title: V
WILLIAM W MARSLAND
163 PALM RIVER BLVD.
NAPLES, FL. 34110 US

Title: S
BRADLEY R SMITH
27657 OLD 41 ROAD
BONITA SPRINGS, FL. 34135 US

Article VIII

The effective date for this corporation shall be:

07/11/2003