Electronic Articles of Incorporation For

P04000010971 FILED January 14, 2004 Sec. Of State

ACCOUNTING PROFESSIONAL SOLUTION 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 PROFESSIONAL SOLUTION INC.

Article II

The principal place of business address:

1419 WEST 44 ST. HIALEAH, FL. 33012

The mailing address of the corporation is:

1419 WEST 44 ST. HIALEAH, FL. 33012

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:

MERCEDES M MORALES MS: 1419 WEST 44 ST. HIALEAH. FL. 33012

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

P04000010971 FILED January 14, 2004 Sec. Of State

Registered Agent Signature: MERCEDES M. MORALES

Article VI

The name and address of the incorporator is:

MERCEDES M. MORALES 1419 WEST 44 ST. HIALEAH FL. 33012

Incorporator Signature: MERCEDES M. MORALES

Article VII

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

Title: P MERCEDES M MORALES MS: 1419 WEST 44 ST. HIALEAH, FL. 33012

Article VIII

The effective date for this corporation shall be:

01/14/2004