

**Electronic Articles of Incorporation
For**

P04000055108
FILED
March 31, 2004
Sec. Of State
nculligan

GIO ACCOUNTING & TAX SERVICES P.A.

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:

GIO ACCOUNTING & TAX SERVICES P.A.

Article II

The principal place of business address:

13256 SW 114 TERRACE
MIAMI, FL. 33186

The mailing address of the corporation is:

13256 SW 114 TERRACE
MIAMI, FL. 33186

Article III

The purpose for which this corporation is organized is:

TO OFFER SERVICES OF ACCOUNTING, TAXES, TRAINING OF
ACCOUNTING PROGRAMS,

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:

JUAN C GIOVANETTI SR
13256 SW 114 TERRACE
MIAMI, FL. 33186

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

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Registered Agent Signature: JUAN C. GIOVANETTI

Article VI

The name and address of the incorporator is:

JUAN C. GIOVANETTI
13256 SW 114 TERRACE
MIAMI FL 33186

Incorporator Signature: JUAN C. GIOVANETTI

Article VII

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

Title: P
JUAN C GIOVANETTI SR
13256 SW 114 TERRACE
MIAMI, FL. 33186

Article VIII

The effective date for this corporation shall be:

03/29/2004