Electronic Articles of Incorporation For

P04000063848 FILED April 16, 2004 Sec. Of State tburch

VILAR 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: VILAR ACCOUNTING SERVICES, INC.

Article II

The principal place of business address: 22417 FRONT BEACH ROAD PANAMA CITY BEACH, FL. US 32413

The mailing address of the corporation is:

22417 FRONT BEACH ROAD PANAMA CITY BEACH, FL. US 32413

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:

REINALDO VILAR 22417 FRONT BEACH ROAD PANAMA CITY BEACH, FL. 32413 I certify that I am familiar with and accept the responsibilities of registered agent.

P04000063848 FILED April 16, 2004 Sec. Of State

Registered Agent Signature: REINALDO VILAR

Article VI

The name and address of the incorporator is:

SONIA VILAR 22417 FRONT BEACH ROAD PANAMA CITY BEACH, FL 32413

Incorporator Signature: SONIA VILAR

Article VII

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

Title: P. SONIA VILAR 22417 FRONT BEACH ROAD PANAMA CITY BEACH, FL. 32413 US

Title: VP, REINALDO VILAR 22417 FRONT BEACH ROAD PANAMA CITY BEACH, FL. 32413 US

Article VIII

The effective date for this corporation shall be:

04/15/2004