Electronic Articles of Incorporation For

P04000108747 FILED July 23, 2004 Sec. Of State jshivers

EDUARDO GARCIA, CPA, PA

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: EDUARDO GARCIA, CPA, PA

Article II

The principal place of business address: 9231 SW 52ND TERRACE MIAMI, FL. 33165

The mailing address of the corporation is:

9231 SW 52ND TERRACE MIAMI, FL. 33165

Article III

The purpose for which this corporation is organized is: CERTIFIED PUBLIC ACCOUNTING OFFICE

Article IV

The number of shares the corporation is authorized to issue is: 5,000

Article V

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

EDUARDO GARCIA 9231 SW 52ND TERRACE MIAMI, FL. 33165 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: EDUARDO GARCIA

Article VI

The name and address of the incorporator is:

KAREN L. VARELA, P.A. 4000 PONCE DE LEON BLVD. SUITE 470 CORAL GABLES, FL 33146

Incorporator Signature: KAREN VARELA

Article VII

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

Title: P EDUARDO GARCIA 9231 SW 52ND TERRACE MIAMI, FL. 33165

Article VIII

The effective date for this corporation shall be:

07/22/2004