

**Electronic Articles of Incorporation
For**

P04000109278
FILED
July 23, 2004
Sec. Of State
nculligan

IGNACIO J. ABELLA, 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:

IGNACIO J. ABELLA, CPA, PA

Article II

The principal place of business address:

8355 SW 56 STREET
MIAMI, FL. 33155

The mailing address of the corporation is:

8355 SW 56 STREET
MIAMI, FL. 33155

Article III

The purpose for which this corporation is organized is:

CERTIFIED PUBLIC ACCOUNTING SERVICES

Article IV

The number of shares the corporation is authorized to issue is:

5000

Article V

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

IGNACIO J ABELLA
8355 SW 56 STREET
MIAMI, FL. 33155

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

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Registered Agent Signature: IGNACIO J. ABELLA

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 L. VARELA

Article VII

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

Title: P
IGNACIO J ABELLA
8355 SW 56 STREET
MIAMI, FL. 33155

Article VIII

The effective date for this corporation shall be:

07/22/2004