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Division of Corporations

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ARISTA & FELDMAN, PL

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Florida Department of State

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FLORIDA PROFIT CORPORATION OR P.A.

RIVERO & ASSOCIATES, P.A.

Certificate of Status	1
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FLORIDA DEPARTMENT OF STATE Chanda E. Hood Secretary of State

December 30, 2004

ARISTA & FELDMAN

SUBJECT: RIVERO & ASSOCIATES, P.A.

REF: W04000047528

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an administratively dissolved/revoked entity. Names of administratively dissolved/revoked entities are not available for one year from the date of administrative dissolution/revocation unless the dissolved/revoked entity provides the Department of State with a notarized affidavit stating that they have no intention of reinstating, therefore, releasing the name for use to another entity.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

The document number of the name conflict is P96000066733.

An effective date may be added to the Articles of Incorporation if a 2005 date is needed, otherwise the date of receipt will be the file date. A separate article must be added to the Articles of Incorporation for the effective date.

If you have any further questions concerning your document, please call (850) 245-6972.

Doris Brown
Document Specialist
New Filings Section

FAX Aud. #: H04000255178 Letter Number: 404A00072115 (((H04000255178 3)))

SECRET. FILTO.

ARTICLES OF INCORPORATION OF RIVERO & ASSOCIATES CPAS, P.A.

04 DEC 30 PH 1: 28

1-1-05

The undersigned, acting as incorporator of RIVERO & ASSOCIATES CPAs, P.A., under the Florida Business Corporation Act, adopts the following Articles of Incorporation. Fifteen

ARTICLE I

NAME AND PRINCIPAL PLACE OF BUSINESS

The name of this corporation (the "Corporation") shall be RIVERO & ASSOCIATES CPAs, P.A. and its principal place of business shall be 9360 Sunset Drive, Suite 287, Miami, FL 33173.

ARTICLE II

PURPOSE

The purposes for which this Corporation is organized are to engage in every phase and aspect of the business of rendering the same services to the public that a licensed accountant, under the laws of the State of Florida, is authorized to render, and to engage in any other acts that are permitted by law.

ARTICLE III

CAPITAL STOCK

This Corporation is authorized to issue One Hundred (100) shares of common stock, each having a par value of One Dollar (\$1.00) per share, and all of such shares shall be in a single class.

ARTICLE IV

COMMENCEMENT AND TERM OF EXISTENCE

The existence of the Corporation shall commence on January 1, 2005. The Corporation shall exist perpetually.

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ARTICLE V

REGISTERED OFFICE AND AGENT

The registered office of this Corporation shall be located at 2655 Le Jeune Road, Suite 515, Coral Gables, FL 33134, and the registered agent of this Corporation at that address shall be Eduardo R. Arista, Esq.

ARTICLE VI

INITIAL BOARD OF DIRECTORS

The Corporation shall have one (1) director initially. The number of directors may be either increased or diminished from time to time, as provided in the bylaws, but shall never be less than one (1). The name and street address of the initial director is:

Midialys C. Riveto 3735 SW 86th Avenue Miami, FL 33155

ARTICLE VII

INCORPORATOR

The name and street address of the incorporator of the Corporation is as follows:

Eduardo R. Arista, Esq. 2655 Le Jeune Road, Suite 515 Coral Gables, FL 33134

The undersigned incorporator, for the purpose of forming a corporation under the laws of the State of Florida, has executed these Articles of Incorporation this day of December, 2004.

Eduatdo R. Arista, Esq., Incorporator

Date

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Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Eduardo R. Arista, Esq., Registered Agent

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