

**Electronic Articles of Incorporation
For**

P05000004313
FILED
January 10, 2005
Sec. Of State
nculligan

JCA 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:

JCA ACCOUNTING SERVICES, INC.

Article II

The principal place of business address:

10773 NW 58TH STREET
205
MIAMI, FL. 33178

The mailing address of the corporation is:

10773 NW 58TH STREET
205
MIAMI, FL. 33178

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:

1000

Article V

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

JUAN C AMADOR
10773 NW 58TH STREET
205
MIAMI, FLORIDA, FL. 33178

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

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Registered Agent Signature: JUAN C AMADOR

Article VI

The name and address of the incorporator is:

JUAN C AMADOR
10773 NW 58TH STREET, APT 205
MIAMI, FL 33178

Incorporator Signature: JUAN C AMADOR

Article VII

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

Title: P
JUAN C AMADOR
10773 NW 58TH STREET, APT 205
MIAMI, FL. 33178

Article VIII

The effective date for this corporation shall be:

01/10/2005