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TALLAHASSEE, FLORIDA

FLORIDA PROFIT CORPORATION OR P.A.
FINANCIAL ACCOUNTING & CONSULTING, INC.

Certificate of Status	0
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ARTICLES OF INCORPORATION

OF

FINANCIAL ACCOUNTING & CONSULTING, INC.

I, the undersigned incorporator, hereby make, acknowledge and file these Articles of Incorporation for the purpose of forming a corporation under the laws of the State of Florida.

ARTICLE I
NAME

The name of this corporation shall be:

FINANCIAL ACCOUNTING & CONSULTING, INC.

Its principal place of business and/or mailing address shall be:

8500 SW 46 Street, Miami, FL 33155

ARTICLE II
NATURE OF BUSINESS

The general purpose for which this Corporation is organized is to transact any or all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes.

ARTICLE III
AUTHORIZED SHARES

The Corporation shall be authorized to create and issue 100 shares of Common Stock having a par value of \$0.01 per share.

The whole or any part of the authorized shares of the Corporation may be issued for a consideration payable in cash or other property, tangible or intangible, or in labor or services actually performed for the Corporation, having a value as is determined from time to time by the Board of Directors of the Corporation, not less than the par value of the stock so to be issued.

ARTICLE IV
TERMS OF EXISTENCE

The term of this Corporation shall commence with the filing of these Articles of Incorporation. The Corporation shall exist perpetually unless dissolved according to law.

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ARTICLE V
INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation in the State of Florida shall be:

8500 SW 46 Street, Miami, FL 33155

The name of the initial registered agent of this Corporation at that address shall be:

JuanCarlos Redero

ARTICLE VI
BOARD OF DIRECTORS

The powers of the Corporation shall be exercised by or under the authority of, and the business and affairs of the Corporation shall be managed under the direction of, a Board of Directors, which shall have one (1) director initially. The number of directors may be increased or decreased by the shareholders from time to time as provided in the Bylaws of the Corporation.

ARTICLE VII
DIRECTORS - NAMES AND STREET ADDRESSES

The names and street addresses of the members of the first Board of Directors who shall hold office until their successors have been duly elected or appointed and have qualified are as follows:

JuanCarlos Redero, Manager
8500 SW 46 Street
Miami, FL 33155

ARTICLE VIII
INCORPORATOR

The name and street address of the incorporator signing these Articles of Incorporation is as follows:

JuanCarlos Redero, Manager
8500 SW 46 Street
Miami, FL 33155

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IN WITNESS WHEREOF, the undersigned incorporator has made and subscribed these Articles of Incorporation at Miami, Florida, for the uses and purposes aforesaid, this ___ day of March, 2005.

[Handwritten Signature]

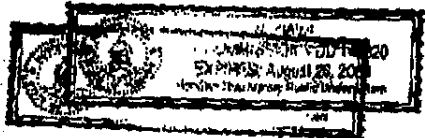
Juan Carlos Redero, Incorporator

STATE OF FLORIDA)
) SS:
COUNTY OF MIAMI-DADE)

THE FOREGOING instrument ~~was acknowledged~~ before me this ___ day of March, 2005, by Juan Carlos Redero who is ~~personally known to me~~ or who has produced the following as identification: _____ and who did/did not take an oath.

[Handwritten Signature]

Notary Public, State of Florida



MIRIAM DANA
Name of Notary, Typed/Printed

Commission Number
My Commission Expires:

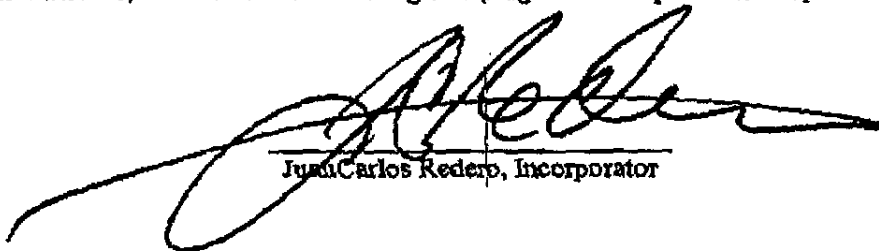
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DESIGNATION AND ACCEPTANCE

OF

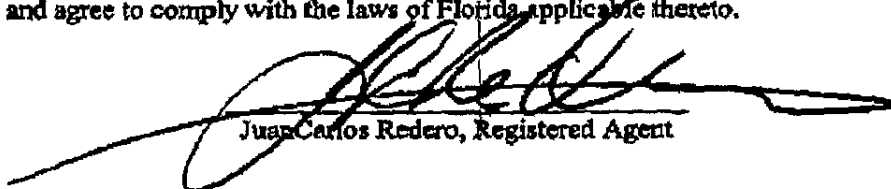
REGISTERED AGENT

In pursuance of Section 48.091 and Chapter 607, Florida Statutes, Financial Accounting & Consulting, Inc. having filed its Articles of Incorporation contemporaneously herewith, with its registered offices as indicated therein at 8500 SW 46 Street, Miami, FL 33155, has named Juan Carlos Redero, located therest as its registered agent to accept service of process within this state.



Juan Carlos Redero, Incorporator

Having been named as registered agent to accept service of process for the above-stated corporation, at the location designated herein, I hereby accept the appointment to act in this capacity, and agree to comply with the laws of Florida applicable thereto.



Juan Carlos Redero, Registered Agent

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