Electronic Articles of Incorporation For

P05000073175 FILED May 18, 2005 Sec. Of State Ipoole

JPC 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:

JPC ACCOUNTING SERVICES, INC.

Article II

The principal place of business address:

8581 W MCNAB RD TAMARAC, FL. 33321

The mailing address of the corporation is:

8581 W MCNAB RD TAMARAC, FL. 33321

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: 1,000,000

Article V

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

JULIE ABRAMOVIC 10262 NW 32ND STREET SUNRISE, FL. 33351 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JULIE ABRAMOVIC

Article VI

The name and address of the incorporator is:

JULIE ABRAMOVIC 10262 NW 32ND STREET SUNRISE, FL 33351

Incorporator Signature: JULIE ABRAMOVIC

Article VII

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

Title: P JULIE ABRAMOVIC 10262 NW 32ND STREET SUNRISE, FL. 33351

Article VIII

The effective date for this corporation shall be:

05/18/2005