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To:
Division of Corporations
Fax Number : (850)205-0381

From:
Account Name : EMPIRE CORPORATE KIT COMPANY
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FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

FLORIDA PROFIT CORPORATION OR P.A.

mercy accounting systems, inc.

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ARTICLES OF INCORPORATION

MERCY ACCOUNTING SYSTEMS, INC.

The undersigned incorporators, for the purpose of forming a corporation, under the Florida General Corporation Act., hereby adopts the following Articles of Incorporation.

ARTICLE I NAME.

The name of the Corporation shall be:

MERCY ACCOUNTING SYSTEMS, INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing of this corporation shall be:

9917 W O'KEECHOBEE RD AP 4204.

HIALEAH, FL 33016.

ARTICLE III - SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:
500 shares of \$ 1.00.

Prepared by:
Juan Figueroa
Tax 2000
1511 E 4 Ave
Hialeah Fl 33010
(305)885-7788

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ARTICLE IV

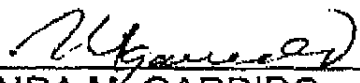
INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:
AIDA M. GARRIDO
9917 W. O'KEECHOBEE RD AP 4204
HIALEAH, FL 33016

ARTICLE V INCORPORATOR

The names and street address of the incorporator to these Articles of incorporation are:
AIDA M. GARRIDO
9917 W. O'KEECHOBEE RD AP 4204
HIALEAH, FL 33016.

The undersigne incorporator has executed these Articles of Incorporation this 03th day of June 2005.


AIDA M. GARRIDO

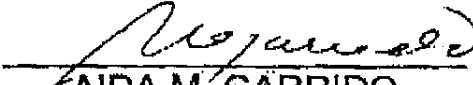
ARTICLE VI DIRECTOR(S)

The name(s) and street address(es) of the director(s) to these Articles of Incorporation are:
AIDA M. GARRIDO- President.
Vice-President/ Treasure/ Secretary.

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CERTIFICATE OF DESIGNATION OF REGISTERED
AGENT/REGISTERED OFFICE.

Having been named as Registered Agent and to accept service of process for the above stated corporation at place designated in this certificate. I hereby accept the appointment as Registered Agent and agree to act in this capacity. I further agree to comply with the provision of all statutes related to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as Registered Agent.


AIDA M. GARRIDO
Registered Agent

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TALLAHASSEE, FLORIDA

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