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OTHER FILINGS	REGISTRATION/QUALIFICATION	
Annual Report Fictitious Name	Foreign Limited Partne Reinstatement Trademark	

Examiner's Initials

ARTICLES OF INCORPORATION

The undersigned Incorporator(S), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE, I. NAME

The name of the corporation shall be:

VALUE ACCOUNTING SERVICE; INC.

FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE II- PRINCIPAL OFFICE

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

13401 SW 53RD STREET MIAMI, FL. 33175

ARTICLE III -SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

100 SHARES OF COMMON STOCK AT NO PAR VALUE

ARTICLES IV -INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the Initial registered agent Is:

Register Agent shall be Victor E. Flores and his principal registered office at 13401 SW 53rd Street, Miami, Fl. 33175

ARTICLE V - INCORPORATOR

The name and street address of the Incorporator to these Articles of Incorporation is:

The incorporator name is Victor E. Flores. His address is 13401 SW 53rd Street,

Miami, Fl. 33175

The undersigned incorporator has executed these Articles of Incorporation this 9th day of September 2005

Signature

ARTICLE VI- DIRECTOR(S)

The name(s) and street address(es) of the director(s) to these Articles of Incorporation is (are):

Victor E. Flores 13401 SW 53rd Street Miami, Fl. 33175

President

Amanda Santamarina 6603 SW 152 Ct Miami, Fl. 33193

VicePresident

<u>CERTIFICATE OF DESIGNATION OF REGISTERED AGENT /REGISTERED OFFICE</u>

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 provisions 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.

Registered Agent Signature