

**Electronic Articles of Incorporation
For**

P06000067879
FILED
May 15, 2006
Sec. Of State
jshivers

A & V ACCOUNTING CORP.

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:

A & V ACCOUNTING CORP.

Article II

The principal place of business address:

13018 N.E. 6 AVENUE
#204
N. MIAMI, FL. US 33161

The mailing address of the corporation is:

13018 N.E. 6 AVENUE
#204
N. MIAMI, FL. US 33161

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:

100

Article V

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

ANDREA M OQUENDO
13018 N.E. 6 AVENUE
#204
N. MIAMI, FL. 33161

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

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Registered Agent Signature: ANDREA M OQUENDO

Article VI

The name and address of the incorporator is:

ANDREA M OQUENDO
13018 N.E. 6 AVENUE
#204
N. MIAMI, FL 33161

Incorporator Signature: ANDREA M OQUENDO

Article VII

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

Title: P
ANDREA M OQUENDO
13018 N.E. 6 AVENUE #204
N. MIAMI, FL. 33161 US

Title: VP
VICTOR A SANCHEZ
13018 N.E. 6 AVENUE #204
N. MIAMI, FL. 33161 US

Article VIII

The effective date for this corporation shall be:

05/12/2006