

**Electronic Articles of Incorporation
For**

P07000016297
FILED
February 05, 2007
Sec. Of State
Ipooe

ROC GENERAL 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:

ROC GENERAL ACCOUNTING SERVICES, INC.

Article II

The principal place of business address:

1436 WEST 49TH STREET
HIALEAH, FL. 33012

The mailing address of the corporation is:

1436 WEST 49TH STREET
HIALEAH, FL. 33012

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:

1000

Article V

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

RICARDO O CABEZAS SR
1436 WEST 49TH STREET
HIALEAH, FL. 33012

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

P07000016297
FILED
February 05, 2007
Sec. Of State
Ipoole

Registered Agent Signature: RICARDO O CABEZAS SR

Article VI

The name and address of the incorporator is:

RICARDO O CABEZAS SR
1436 WEST 49TH STREET

HIALEAH, FL. 33012

Incorporator Signature: RICARDO O CABEZAS SR

Article VII

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

Title: P
RICARDO O CABEZAS SR
1436 WEST 49TH STREET
HIALEAH,, FL. 33012

Article VIII

The effective date for this corporation shall be:

02/05/2007