Electronic Articles of Incorporation For

P07000061330 FILED May 23, 2007 Sec. Of State jshivers

J.P ACCOUNTING SERVICES, 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:

J.P ACCOUNTING SERVICES, CORP.

Article II

The principal place of business address:

11500 SW 182 TERRA MIAMI, FL. 33157

The mailing address of the corporation is:

P.O BOX 126763 HIALEAH, FL. 33012

Article III

The purpose for which this corporation is organized is:

THIS INCORPORATION MAY ENGAGE IN ANY ACTIVITY OF BUSINESS UNDER THE LAWS OF UNITED STATES OF AMERICA AND THE LAWS OF STATE OF FLORIDA.

Article IV

The number of shares the corporation is authorized to issue is: 500 SHARES COMMON STOCK \$1 PAR VALUE

Article V

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

JORGE PERAZA 779 E 30 ST HIALEAH, FL. 33013 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JORGE PERAZA

Article VI

The name and address of the incorporator is:

JORGE PERAZA 779 E 30 ST

HIALEAH FL 330136

Incorporator Signature: JORGE PERAZA

Article VII

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

Title: P JORGE PERAZA 779 E 30 ST HIALEAH, FL. 33013

Title: VP ANA E GARCIA 17780 SW 107 AVE APT 103 MIAMI, FL. 33157

Article VIII

The effective date for this corporation shall be:

05/22/2007