Electronic Articles of Incorporation For

P08000015567 FILED February 11, 2008 Sec. Of State epeterson

G & R 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:

G & R ACCOUNTING SERVICES, INC.

Article II

The principal place of business address: 7615 OCEAN HARBOR LANE TAMPA, FL. 33615

The mailing address of the corporation is:

7615 OCEAN HARBOR LANE TAMPA, FL. 33615

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:

GUSTAVO B GARCIA 7615 OCEAN HARBOR LANE TAMPA, FL. 33615 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: GUSTAVO B GARCIA

Article VI

The name and address of the incorporator is:

SHEILAH KING 5348 VEGAS DRIVE

LAS VEGAS, NV 89108

Incorporator Signature: SHEILAH KING

Article VII

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

Title: DIR GUSTAVO B GARCIA 7615 OCEAN HARBOR LANE TAMPA, FL. 33615

Title: DIR ROXANA REED 10703 KEY LIME WAY TAMPA, FL. 33624 P08000015567 FILED February 11, 2008 Sec. Of State epeterson