

**Electronic Articles of Incorporation
For**

P08000054376
FILED
June 03, 2008
Sec. Of State
rdunlap

THE VIRTUALCPA, 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:

THE VIRTUALCPA, INC.

Article II

The principal place of business address:

6028 44TH CT E
BRADENTON, FL. 34203

The mailing address of the corporation is:

6028 44TH CT E
BRADENTON, FL. 34203

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:

L. STANCIL RALEY
6028 44TH CT E
BRADENTON, FL. FL

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

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Registered Agent Signature: L. STANCIL RALEY

Article VI

The name and address of the incorporator is:

L. STANCIL RALEY
6028 44TH CT E

BRADENTON, FL 34203

Incorporator Signature: L. STANCIL RALEY

Article VII

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

Title: PST
L. STANCIL RALEY
6028 44TH CT E
BRADENTON, FL. 34203

Article VIII

The effective date for this corporation shall be:

06/02/2008