Electronic Articles of Incorporation For

P08000078563 FILED August 25, 2008 Sec. Of State

V.A. ENTERPRISES OF TAMPA, 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:

V.A. ENTERPRISES OF TAMPA, INC.

Article II

The principal place of business address:

4502 VIEWRIDGE WAY TAMPA, FL. US 33624

The mailing address of the corporation is:

4502 VIEWRIDGE WAY TAMPA, FL. US 33624

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:

3100 INCOME TAX PREPARATION INC 103 E LANCASTER RD ORLANDO, FL. 32809 I certify that I am familiar with and accept the responsibilities of registered agent.

P08000078563 FILED August 25, 2008 Sec. Of State rdunlap

Registered Agent Signature: ANTOINETTE REYES

Article VI

The name and address of the incorporator is:

VICTOR ACOSTA 4502 VIEWRIDGE WAY

TAMPA, FL 33624

Incorporator Signature: VICTOR ACOSTA

Article VII

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

Title: P VICTOR ACOSTA 4502 VIEWRIDGE WAY TAMPA, FL. 33624 US

Title: VP CYNTHIA CRUZ 4502 VIEWRIDGE WAY TAMPA, FL. 33624 US

Title: GM MELKI MARTE 4502 VIEWRIDGE WAY TAMPA, FL. 33624 US

Article VIII

The effective date for this corporation shall be:

08/23/2008