

**Electronic Articles of Incorporation
For**

P10000007906
FILED
January 27, 2010
Sec. Of State
Ipooe

RELIABLE 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:

RELIABLE ACCOUNTING SERVICES, INC.

Article II

The principal place of business address:

3161 S. OCEAN DRIVE
SUITE 404
HALLANDALE, FL. 33009

The mailing address of the corporation is:

3161 S. OCEAN DRIVE
SUITE 404
HALLANDALE, FL. 33009

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:

200

Article V

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

VLADIMIR NIKHMAN
3161 S. OCEAN DRIVE
SUITE 404
HALLANDALE, FL. 33009

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

P10000007906
FILED
January 27, 2010
Sec. Of State
Ipooe

Registered Agent Signature: VLADIMIR NIKHMAN

Article VI

The name and address of the incorporator is:

VLADIMIR NIKHMAN
3161 S. OCEAN DRIVE
SUITE 404
HALLANDALE, FL 33009

Incorporator Signature: VLADIMIR NIKHMAN

Article VII

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

Title: P
VLADIMIR NIKHMAN
3161 S. OCEAN DRIVE #404
HALLANDALE, FL. 33009