

**Electronic Articles of Incorporation
For**

P10000100581
FILED
December 14, 2010
Sec. Of State
cgolden

V & S 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:

V & S ACCOUNTING SERVICES INC.

Article II

The principal place of business address:

13361 NW 2ND TERRACE
MIAMI, FL. 33182

The mailing address of the corporation is:

13361 NW 2ND TERRACE
MIAMI, FL. 33182

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:

MAYRA S SOUSA
13361 NW 2ND TERRACE
MIAMI, FL. 33182

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

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Registered Agent Signature: MAYRA SANTIN SOUSA

Article VI

The name and address of the incorporator is:

ARACELI VALLE
13361 NW 2ND TERRACE

MIAMI, FL 33182

Incorporator Signature: ARACELI VALLE

Article VII

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

Title: P
ARACELI VALLE
13361 NW 2ND TERRACE
MIAMI, FL. 33182

Title: VP
MAYRA S SOUSA
1230 ORIOLE AVENUE
MIAMI SPRINGS, FL. 33166

Title: S
JOAQUIN SOUSA
1230 ORIOLE AVENUE
MIAMI SPRINGS, FL. 33166

Article VIII

The effective date for this corporation shall be:

01/01/2011