

**Electronic Articles of Incorporation
For**

P12000074842
FILED
August 31, 2012
Sec. Of State
psmith

VIRTUAL ACCOUNTING SOLUTIONS, 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:

VIRTUAL ACCOUNTING SOLUTIONS, INC

Article II

The principal place of business address:

726 FLEMING STREET
KEY WEST, FL. 33040

The mailing address of the corporation is:

PO BOX 85
ELM CITY, NC. 27822

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:

SHERRI MCKEEL
726 FLEMING STREET
KEY WEST, FL. 33040

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

Registered Agent Signature: SHERRI MCKEEL

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Article VI

The name and address of the incorporator is:

SHERRI MCKEEL
PO BOX 85

ELM CITY NC 27822

Electronic Signature of Incorporator: SHERRI MCKEEL

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

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

Title: P
SHERRI MCKEEL
PO BOX 85
ELM CITY, NC. 27822

Title: VP
JOSEPH FLOWERS
PO BOX 85
ELM CITY, NC. 27822

Article VIII

The effective date for this corporation shall be:

09/01/2012