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FLORIDA PROFIT/NON PROFIT CORPORATION

Alfredo Jose De Zayas, C.P.A., P.A.

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July 17, 2014

FLORIDA DEPARTMENT OF STATE Division of Corporations

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ARTICLES OF INCORPORATION

QE

Alfredo Jose De Zayas, C.P.A., P.A.

The undersigned Incorporator hereby forms a corporation under the laws of the State of Florida:

ARTICLE I. CORPORATE NAME

The name of this Corporation is: Alfredo lose De Zavas, C.P.A., P.A.

ARTICLE II. PRINCIPAL AND MAILING ADDRESS OF CORPORATION

The principal and mailing address of this Corporation is:

c/o Morrison, Brown, Argiz & Farra, LLC 1450 Brickell Avenue, 18th Floor Miami, Florida 33131

ARTICLE III - DURATION

The Corporation shall have perpetual existence.

ARTICLE IV - PURPOSE

The objects and purposes to be transacted and carried on by this Corporation and the professional services to be rendered in connection therewith are as follows:

To engage in the business of public accounting and other related professional services
through its officers, employees and agents who are licensed or authorized under
applicable law to render such services.

ARTICLE V - CAPITAL STOCK

The aggregate number of shares, which the corporation shall have the authority to issue, shall be 1,000 shares of ONE DOLLAR \$1.00 par value voting common stock.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 1450 Brickell Avenue, 18th Floor, Miami, Florida 33131 and the name of the initial registered agent of this Corporation at that address is ED S. TORGAS.

ARTICLE VII - BOARD OF DIRECTORS

This Corporation shall have ONE (1) director initially. The number of directors may be increased or decreased from time to time but shall never be less than ONE (1). The name and address of the initial director of this Corporation is:

Name: Alfredo Jose De Zayas, CPA

c/o Morrison, Brown, Argiz & Farra, L.L.C. 1450 Brickell Avenue, 18th Floor Miami, Florida 33131

ARTICLE VIII. INCORPORATOR

The name and street address of the person signing these Articles of Incorporation as the Incorporator is:

Alfredo Jose De Zayes, CPA 1450 BRICKELL AVENUE, 18th PLOOR MIAMI, PLORIDA 33131

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 7th day of July, 2014

Alfredo Jose De Zayas C.P.A. Incorporator

APPROVEL AND FILED 14 JUL 17 AM 10: 31 SECRETARY OF STATE TAILAHASSEE FLORIDA

CERTIFICATE OF REGISTERED AGENT OF Alfredo Jose De Zayas, C.P.A. P. A.

In pursuance of Chapter 48.091, Florida Statistes, the following is submitted in compliance with said Act.

That Alfredo Jose De Zayas, C.P.A., P.A. desiring to organize under the laws of the State of Plurida with its principal office as indicated in the Articles of Corporation, at the City of Miami, County of Miami-Dale, State of Florida, has named ED S. TORGAS as its agent to accept service of process within this State.

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated Corporation, at place designated in this Certificate I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.

Dated this 7th day of July, 2014.

Ed S. Torgas