

**Electronic Articles of Incorporation
For**

N08000005964
FILED
June 20, 2008
Sec. Of State
tburch

LETTER OF TORAH INC

The undersigned incorporator, for the purpose of forming a Florida not-for-profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

LETTER OF TORAH INC

Article II

The principal place of business address:

C/O TAX & ACCOUNTING 2901 STIRLING RD
STE 203
FT. LAUDERDALE, FL. 33312

The mailing address of the corporation is:

2901 STIRLING RD
STE 203
FT. LAUDERDALE, FL. 33312

Article III

The specific purpose for which this corporation is organized is:

NON PROFIT CORPORATION ORGANIZED SOLELY FOR GENERAL, CIVIC,
RELIGIOUS, EDUCATIONAL AND BENEVOLENT PURPOSES PURSUANT TO
FLORIDA CORPORATIONS NOT FOR PROFIT LAW

Article IV

The manner in which directors are elected or appointed is:

BY APPOINTMENT

Article V

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

HALEL HAREL
2901 STIRLING RD
STE 203
FT. LAUDERDALE, FL. 33312

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

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Registered Agent Signature: HALEL HAREL

Article VI

The name and address of the incorporator is:

HALEL HAREL
2901 STIRLING RD
STE 203
FT. LAUDERDALE, FL 33312

Incorporator Signature: HALEL HAREL

Article VII

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

Title: P
HALEL HAREL
2901 STIRLING RD STE 203
FT. LAUDERDALE, FL. 33312

Article VIII

The effective date for this corporation shall be:

06/20/2008