Electronic Articles of Incorporation For

P01000073476 FILED July 20, 2001 Sec. Of State

DANIEL BENGIO, CPA, PA

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:

DANIEL BENGIO, CPA, PA

Article II

The principal place of business address:

4100 N 42 AVENUE SUITE 100 HOLLYWOOD, FL. 33021

The mailing address of the corporation is:

4100 N 42 AVENUE SUITE 100 HOLLYWOOD, FL. 33021

Article III

The purpose for which this corporation is organized is:

CERTIFIED PUBLIC ACCOUNTANT

Article IV

The number of shares the corporation is authorized to issue is:

10000

Article V

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

DANIEL BENGIO 4100 N 42 AVENUE SUITE 100 HOLLYWOOD, FL. 33021

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

Registered Agent Signature: DANIEL BENGIO

Article VI

The name and address of the incorporator is:

DANIEL BENGIO 4100 N 42 AVENUE SUITE 100 HOLLYWOOD, FL 33021

Incorporator Signature: DANIEL BENGIO

Article VII

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

Title: P DANIEL BENGIO 4100 NW 42ND AVE, SUITE 100 HOLLYWOOD, FL. 33021