

**Electronic Articles of Incorporation
For**

**P02000009324
FILED
January 28, 2002
Sec. Of State**

CUTLER 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:

CUTLER ACCOUNTING SERVICES, INC.

Article II

The principal place of business address:

7421 W. UPPER RIDGE DRIVE
PARKLAND, FL. 33067

The mailing address of the corporation is:

7421 W. UPPER RIDGE DRIVE
PARKLAND, FL. 33067

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:

KENNETH A CUTLER ESQ
1630 W. HILLSBORO BLVD.
DEERFIELD BEACH, FL. 33442

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

Registered Agent Signature: KENETH A. CUTLER

Article VI

The name and address of the incorporator is:

SHARON CUTLER
7421 W. UPPER RIDGE DRIVE
PARKLAND, FL. 33067

Incorporator Signature: SHARON S. CUTLER

Article VII

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

Title: P
SHARON S CUTLER
7421 W. UPPER RIDGE DR.
PARKLAND, FL. 33067