

**Electronic Articles of Incorporation
For**

P02000103900
FILED
September 26, 2002
Sec. Of State

THE SHEPHERDS' HANDS, 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:

THE SHEPHERDS' HANDS, INC.

Article II

The principal place of business address:

4132 BOYD LANE
PALM HARBOR, FL. 34685

The mailing address of the corporation is:

4132 BOYD LANE
PALM HARBOR, FL. 34685

Article III

The purpose for which this corporation is organized is:

A MINISTRY CREATED TO PROVIDE CHURCH, NONPROFIT AND OTHER
MINISTRY LEADERS WITH A CLEAR UNDERSTANDING OF TAX,
ACCOUNTING, AND FINANCIAL PLANNING ISSUES FACING TODAY'S
CHURCHES AND MINISTRIES.

Article IV

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

ONE THOUSAND

Article V

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

GILBERT DANIELS
4132 BOYD LN.
PALM HARBOR, FL. 34685

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

**P02000103900
FILED
September 26, 2002
Sec. Of State**

Registered Agent Signature: GIL DANIELS

Article VI

The name and address of the incorporator is:

GIL DANIELS
4132 BOYD LN.
CLEARWATER, FL 34685

Incorporator Signature: GILBERT DANIELS

Article VII

The effective date for this corporation shall be:

09/25/2002