

**Electronic Articles of Incorporation
For**

P02000112189
FILED
October 17, 2002
Sec. Of State

ACCOUNTING CONSULTING, 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:

ACCOUNTING CONSULTING, INC.

Article II

The principal place of business address:

5 ISLAND AVE.
9B
MIAMI BEACH, FL. 33139

The mailing address of the corporation is:

5 ISLAND AVE.
9B
MIAMI BEACH, FL. 33139

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:

1000

Article V

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

DAVID A MERZEL
5 ISLAND AVE.
9B
MIAMI BEACH, FL. 33139

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

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Registered Agent Signature: DAVID MERZEL

Article VI

The name and address of the incorporator is:

DAVID MERZEL
5 ISLAND AVE., SUITE 9B
MIAMI BEACH, FL 33139

Incorporator Signature: DAVID MERZEL

Article VII

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

Title: P
DAVID A MERZEL
5 ISLAND AVE. SUITE 9B
MIAMI BEACH, FL. 33139

Article VIII

The effective date for this corporation shall be:

10/17/2002