

**Electronic Articles of Incorporation
For**

P03000002297
FILED
January 07, 2003
Sec. Of State

A.R.S. & ASSOCIATES 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:
A.R.S. & ASSOCIATES INC.

Article II

The principal place of business address:
20810 WEST DIXIE HIGHWAY
NORTH MIAMI BEACH, FL. 33180

The mailing address of the corporation is:
20810 WEST DIXIE HIGHWAY
NORTH MIAMI BEACH, FL. 33180

Article III

The purpose for which this corporation is organized is:
ACCOUNTING, TAX & PAYROLL SERVICES

Article IV

The number of shares the corporation is authorized to issue is:
100.00

Article V

The name and Florida street address of the registered agent is:
JENNIFER POMERANC
20810 WEST DIXIE HIGHWAY
NORTH MIAMI BEACH, FL. 33180

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

**P03000002297
FILED
January 07, 2003
Sec. Of State**

Registered Agent Signature: JENNIFER POMERANC

Article VI

The name and address of the incorporator is:

ROBERT SOCOL
20810 WEST DIXIE HIGHWAY
NORTH MIAMI BEACH, FL 33180

Incorporator Signature: ROBERT SOCOL

Article VII

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

Title: P
JENNIFER POMERANC
20810 WEST DIXIE HIGHWAY
NORTH MIAMI BEACH, FL. 33180

Article VIII

The effective date for this corporation shall be:

01/07/2003