

**Electronic Articles of Incorporation
For**

P03000016668
FILED
February 11, 2003
Sec. Of State

WHALEN ACCOUNTING CORP.

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:

WHALEN ACCOUNTING CORP.

Article II

The principal place of business address:

9219 BIMINI DRIVE
BRADENTON, FL. US 34210

The mailing address of the corporation is:

9219 BIMINI DRIVE
BRADENTON, FL. US 34210

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:

JAMES M WHALEN
9219 BIMINI DRIVE
BRADENTON, FL. 34210

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

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Registered Agent Signature: JAMES M. WHALEN

Article VI

The name and address of the incorporator is:

JAMES M. WHALEN
9219 BIMINI DRIVE
BRADENTON, FL 34210

Incorporator Signature: JAMES M. WHALEN

Article VII

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

Title: P
JAMES M WHALEN
9219 BIMINI DRIVE
BRADENTON, FL. 34210 US

Article VIII

The effective date for this corporation shall be:

02/11/2003