Electronic Articles of Incorporation For

P03000049646 FILED May 05, 2003 Sec. Of State

ENGEL ACCOUNTING 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:

ENGEL ACCOUNTING INC.

Article II

The principal place of business address:

1250 S. HIGHWAY 17-92 SUITE 120 LONGWOOD, FL. 32750

The mailing address of the corporation is:

1250 S. HIGHWAY 17-92 SUITE 120 LONGWOOD, FL. 32750

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:

MELINDA S ENGEL 1250 S. HIGHWAY 17-92 SUITE 120 LONGWOOD, FL. 32750 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: MELINDA ENGEL

Article VI

The name and address of the incorporator is:

MELINDA ENGEL 1250 S. HIGHWAY 17-92 SUITE 120 LONGWOOD, FL 32750

Incorporator Signature: MELINDA ENGEL

Article VII

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

Title: P MELINDA S ENGEL 1250 S. HIGHWAY 17-92, SUITE 120 LONGWOOD, FL. 32750

Article VIII

The effective date for this corporation shall be:

05/05/2003