

**Electronic Articles of Incorporation
For**

**P03000144976
FILED
December 03, 2003
Sec. Of State**

ACTIVITY BASED COSTING SOLUTIONS, 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:

ACTIVITY BASED COSTING SOLUTIONS, INC.

Article II

The principal place of business address:

9513 AQUA LANE
ODESSA, FL. US 33556

The mailing address of the corporation is:

9513 AQUA LANE
ODESSA, FL. US 33556

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:

10,000

Article V

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

JANE B GAGNIER
9513 AQUA LANE
ODESSA, FL. 33556

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

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Registered Agent Signature: JANE B. GAGNIER

Article VI

The name and address of the incorporator is:

JEFFREY A. AMAN, P.A.
14502 N. DALE MABRY HWY.
SUITE 300
TAMPA, FL 33618-2072

Incorporator Signature: JEFFREY A. AMAN

Article VII

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

Title: D/P
JANE B GAGNIER
9513 AQUA LANE
ODESSA, FL. 33618 US

Title: S/T
JANE B GAGNIER
9513 AQUA LANE
ODESSA, FL. 33618 US