

**Electronic Articles of Incorporation
For**

**P04000005541
FILED
January 07, 2004
Sec. Of State**

ACCOUNTING CONCEPTS INTERNATIONAL, 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 CONCEPTS INTERNATIONAL, INC.

Article II

The principal place of business address:

300 S ORANGE AVE
SUITE 800
ORLANDO, FL. 32801

The mailing address of the corporation is:

300 S ORANGE AVE
SUITE 800
ORLANDO, FL. 32801

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:

POURIA BIDHENDI
300 S ORANGE AVE
800
ORLANDO, FL. 32801

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

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Registered Agent Signature: POURIA BIDHENDI

Article VI

The name and address of the incorporator is:

POURIA BIDHENDI
300 S ORANGE AVE
SUITE 800
ORLANDO, FL 32801

Incorporator Signature: POURIA BIDHENDI

Article VII

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

Title: P
POURIA BIDHENDI
300 S. ORANGE AVE SUITE 800
ORLANDO, FL. 32801

Article VIII

The effective date for this corporation shall be:

01/05/2004