

**Electronic Articles of Incorporation
For**

P04000018940
FILED
January 27, 2004
Sec. Of State

BMG 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:

BMG ACCOUNTING, INC.

Article II

The principal place of business address:

109 EAST ROBERTSON STREET
BRANDON, FL. US 33511

The mailing address of the corporation is:

109 EAST ROBERTSON STREET
BRANDON, FL. US 33511

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:

BRIAN M GRAFTON
109 EAST ROBERTSON STREET
BRANDON, FL. 33511

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

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Registered Agent Signature: BRIAN M GRAFTON

Article VI

The name and address of the incorporator is:

BRIAN M GRAFTON
109 EAST ROBERTSON STREET
BRANDON, FL 33511

Incorporator Signature: BRIAN M GRAFTON

Article VII

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

Title: P
BRIAN M GRAFTON
109 E ROBERTSON STREET
BRANDON, FL. 33511 US