

**Electronic Articles of Incorporation
For**

P04000030611
FILED
February 16, 2004
Sec. Of State

STRATEGIC ACCOUNTING ALLIANCE P.A.

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:

STRATEGIC ACCOUNTING ALLIANCE P.A.

Article II

The principal place of business address:

10568 NW 56 DRIVE
CORAL SPRINGS, FL. 33076

The mailing address of the corporation is:

10568 NW 56 DRIVE
CORAL SPRINGS, FL. 33076

Article III

The purpose for which this corporation is organized is:

THE SPECIFIC PURPOSE OF THIS PROFESSIONAL CORPORATION SHALL
BE TO RENDER INCOME TAX, ACCOUNTING, FINANCIAL, CONSULTING
AND RELATED SERVICES.

Article IV

The number of shares the corporation is authorized to issue is:

1,000

Article V

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

JEREMY S AHWEE
10568 N.W. 56 DRIVE
CORAL SPRINGS, FL. 33076

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

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Registered Agent Signature: JEREMY AHWEE

Article VI

The name and address of the incorporator is:

JEREMY AHWEE
10568 NW 56 DRIVE
CORAL SPRINGS, FLORIDA 33076

Incorporator Signature: JEREMY AHWEE

Article VII

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

Title: P
JEREMY S AHWEE
10568 NW 56 DRIVE
CORAL SPRINGS, FL. 33076

Title: P
PAUL RUGGIERI
12360 NW 26 COURT
CORAL SPRINGS, FL. 33065

Article VIII

The effective date for this corporation shall be:

02/16/2004