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ARTICLES OF INCORPORATION OF

Cornerstone Business Valuations, Inc.

The undersigned incorporator, for the purpose of forming a corporation under the Florida business Corporation Act, hereby adopts the following articles of incorporation.

ARTICLE I NAME

The name of the Corporation shall be: Cornerstone Business Valuations, Inc.

<u>ARTICLE II PRINCIPAL OFFICE</u>

The principal place of business and mailing address of this corporation shall be:

1350 White Stone Way Davie, Florida 33325

ARTICLE III SHARES

The number of shares that this corporation is authorized to have outstanding at any one time is: 1500 at \$0.01 par value per share.

ARTICLE IV INITIAL DIRECTORS

The name(s) and address(s) of the initial Director(s) is/are:

Alfred Zeiler 1350 White Stone Way Davie, Florida 33325

Patricia Zeiler 1350 White Stone Way Davie, Florida 33325

ARTICLE V INITIAL REGISTERED AGENT AND STREET ADDRESS

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

Alfred Zeiler 1350 White Stone Way Davie, Florida 33325

 $ARTICLE\ VI \qquad INCORPORATOR$

The name and address of the incorporator to these Articles of Incorporation is:

Nellie Akalp 30141 Agoura Rd., Suite 205 Agoura Hills, California 91301

Nellie Akalp, Incorporator

2-10-0

Date

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Alfred Zeiler, Registered Agent

Date