

**Electronic Articles of Incorporation
For**

P04000068748
FILED
April 27, 2004
Sec. Of State
dmartin

PALM BEACH ACCOUNTING GROUP, 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:

PALM BEACH ACCOUNTING GROUP, INC.

Article II

The principal place of business address:

7025 BERACASA WAY
SUITE 102D
BOCA RATON, FL. 33433

The mailing address of the corporation is:

7025 BERACASA WAY
SUITE 102D
BOCA RATON, FL. 33433

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:

1000

Article V

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

MARK E HALPERN
7442 CHABLIS COURT
BOCA RATON, FL. 33433

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

P04000068748
FILED
April 27, 2004
Sec. Of State
dmartin

Registered Agent Signature: MARK E. HALPERN

Article VI

The name and address of the incorporator is:

MARK E. HALPERN
7442 CHABLIS COURT
BOCA RATON, FLORIDA 33433

Incorporator Signature: MARK E. HALPERN

Article VII

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

Title: P
RON DIMAIO
7025 BERACASA WAY, SUITE 102D
BOCA RATON, FL. 33433

Title: VP
MARK E HALPERN
7442 CHABLIS COURT
BOCA RATON, FL. 33433

Article VIII

The effective date for this corporation shall be:

05/01/2004