

**Electronic Articles of Incorporation
For**

P04000171334
FILED
December 23, 2004
Sec. Of State
acrum

WHEELER EMPLOYEE LEASING 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:

WHEELER EMPLOYEE LEASING INC

Article II

The principal place of business address:

1060 SKEES RD
WEST PALM BEACH, FL. 33411

The mailing address of the corporation is:

1060 SKEES RD
WEST PALM BEACH, FL. 33411

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:

MICHAEL J MCGOEY CPA INC
639 EAST OCEAN AVE
SUITE 101
BOYNTON BEACH, FL. 33435

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

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Registered Agent Signature: MICHAEL J MCGOEY

Article VI

The name and address of the incorporator is:

LANCE J WHEELER
3707 S 160TH AVE

LOXAHATCHEE, FL 33470

Incorporator Signature: LANCE J WHEELER

Article VII

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

Title: PD
LANCE J WHEELER
3707 S 160TH AVE
LOXAHATCHEE, FL. 33470

Article VIII

The effective date for this corporation shall be:

01/01/2005