

**Electronic Articles of Incorporation
For**

P05000013772
FILED
January 26, 2005
Sec. Of State
jshivers

CASH FLOW 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:

CASH FLOW ACCOUNTING INC.

Article II

The principal place of business address:

1730 SOUTH FEDERAL HIGHWAY
SUITE # 208
DELRAY BEACH, FL. 33483

The mailing address of the corporation is:

1730 SOUTH FEDERAL HIGHWAY
SUITE # 208
DELRAY BEACH, FL. 33483

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:

500

Article V

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

GLENN FARINACCI
1730 SOUTH FEDERAL HIGHWAY
SUITE # 208
DELRAY BEACH, FL. 33483

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

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Registered Agent Signature: GLENN FARINACCI

Article VI

The name and address of the incorporator is:

GLENN FARINACCI
1730 SOUTH FEDERAL HIGHWAY
SUITE #208
DELRAY BEACH, FL. 33483

Incorporator Signature: GLENN FARINACCI

Article VII

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

Title: P
GLENN FARINACCI
1730 SOUTH FEDERAL HIGHWAY #208
DELRAY BEACH, FL. 33483

Title: VP
ROBERT C CLARK
661 S W 4TH STREET
BOCA RATON, FL. 33486 US

Article VIII

The effective date for this corporation shall be:

01/26/2005