Electronic Articles of Incorporation For

P05000031594 FILED February 28, 2005 Sec. Of State bmcknight

DELRAY ACCOUNTING AND TAX SERVICES, 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:

DELRAY ACCOUNTING AND TAX SERVICES, INC.

Article II

The principal place of business address:

7469 VIALE MICHELANGELO DELRAY BEACH, FL. US 33446

The mailing address of the corporation is:

7469 VIALE MICHELANGELO DELRAY BEACH, FL. US 33446

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: 100

Article V

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

WILLIAM M MORSE 7469 VIALE MICHELANGELO DELRAY BEACH, FL. 33446 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: WILLIAM M. MORSE

Article VI

The name and address of the incorporator is:

WILLIAM M. MORSE 7469 VIALE MICHELANGELO DELRAY BEACH, FL 33446

Incorporator Signature: WILLIAM M. MORSE

Article VII

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

Title: P WILLIAM M MORSE 7469 VIALE MICHELANGELO DELRAY BEACH, FL. 33446 US P05000031594 FILED February 28, 2005 Sec. Of State bmcknight