

**Electronic Articles of Incorporation
For**

P05000086943
FILED
June 16, 2005
Sec. Of State
jshivers

ACCOUNTING RESOURCES, 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:

ACCOUNTING RESOURCES, INC.

Article II

The principal place of business address:

3333 RENAISSANCE BLVD
214
BONITA SPRINGS, FL. US 34134

The mailing address of the corporation is:

20951 WILDCAT RUN DRIVE
ESTERO, FL. 33928

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:

10,000

Article V

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

THOMAS M ROSSI
3333 RENAISSANCE BLVD
214
BONITA SPRINGS, FL. 34134

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

P05000086943
FILED
June 16, 2005
Sec. Of State
jshivers

Registered Agent Signature: THOMAS M ROSSI

Article VI

The name and address of the incorporator is:

THOMAS M ROSSI
20951 WILDCAT RUN DRIVE
ESTERO, FL 33928

Incorporator Signature: THOMAS M ROSSI

Article VII

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

Title: P
THOMAS M ROSSI
20951 WILDCAT RUN DRIVE
ESTERO, FL. 33928