Electronic Articles of Incorporation For

P05000102073 FILED July 21, 2005 Sec. Of State jshivers

MDS CPA'S PROFESSIONAL ASSOCIATION

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:

MDS CPA'S PROFESSIONAL ASSOCIATION

Article II

The principal place of business address:

2801 PGA BOULEVARD 110 PALM BEACH GARDENS, FL. US 33410

The mailing address of the corporation is:

2801 PGA BOULEVARD 110 PALM BEACH GARDENS, FL. US 33410

Article III

The purpose for which this corporation is organized is: PROFESSIONAL CORPORATION CPA'S

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:

STUART B. KLEIN, P.A. 2801 PGA BOULEVARD 110 PALM BEACH GARDENS, FL. 33410 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: STUART B. KLEIN P.A.

Article VI

The name and address of the incorporator is:

MICHAEL D. SEGAL 4718 DOVEHILL DRIVE PALM BEACH GARDENS, FLORIDA 33418

Incorporator Signature: MICHAEL D. SEGAL CPA

Article VII

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

Title: P MICHAEL D SEGAL 4718 DOVEHILL DRIVE PALM BEACH GARDENS,, FL. 33418 US

Article VIII

The effective date for this corporation shall be:

07/18/2005