

**Electronic Articles of Incorporation
For**

P05000122283
FILED
September 02, 2005
Sec. Of State
jshivers

PAYROLL CONCEPTS 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:

PAYROLL CONCEPTS INC

Article II

The principal place of business address:

2780 HORSESHOE DRIVE SOUTH
SUITE 7
NAPLES, FL. 34104

The mailing address of the corporation is:

2780 HORSESHOE DRIVE SOUTH
SUITE 7
NAPLES, FL. 34104

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:

BERMAN, KEAN & RIGUERA, P.A.
2101 W. COMMERCIAL BOULEVARD
SUITE 2800
FT LAUDERDALE, FL. 33309

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

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Registered Agent Signature: RICHARD BERMAN

Article VI

The name and address of the incorporator is:

LAURIE ANDREA
2780 HORSESHOE DRIVE SOUTH
SUITE 7
NAPLES, FL 34104

Incorporator Signature: LAURIE ANDREA

Article VII

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

Title: P
LAURIE ANDREA
2780 HORSESHOE DR SOUTH, SUITE 7
NAPLES, FL. 34104

Article VIII

The effective date for this corporation shall be:

09/01/2005