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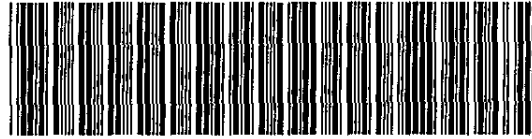
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10/24/05 OCT 24 2005

**DAVID BACK ACCOUNTING
2300 PALM BEACH LAKES BLVD., SUITE 217
WEST PALM BEACH, FLORIDA 33409
(561) 478-4615**

October 21, 2005

**Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314**

RE: David Back Accounting Inc.

Dear Sir:

Enclosed herewith please find an original and one (1) copy of the Articles of Incorporation for the above referenced Corporation.

I am also enclosing a check in the amount of \$70.00, which represents the filing fee of \$35.00 and the Registered Agent designation fee of \$35.00.

Thank you.

Sincerely Yours,


David Back

DEPT. OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

David Back Accounting Inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

**2300 Palm Beach Lakes Blvd. Ste. 217
West Palm Beach, Florida 33409**

ARTICLE III SHARES

The number of shares that this corporation is authorized to have outstanding at any one time is 5,000 Shares. Such shares shall be of a single class and shall have a par value of \$.10 per share. Each stockholder of the corporation shall have the right to purchase, subscribe for, or receive a right or rights to purchase or subscribe for, at the par value thereof, a pro rata portion of:

1. Any stock of any class that the corporation may issue or sell, whether or not exchangeable for any stock of the corporation of any class or classes, whether or not of unissued shares authorized by the Articles of Incorporation as originally filed or by any amendment thereof or out of shares of the corporation acquired by it after the issuance thereof, and whether issued for cash, labor done, personal property or leases thereof:
or
2. Any obligation that the corporation may issue or sell which is convertible into or exchangeable for any stock of the corporation of any class or classes, or to which is attached or pertinent any warrant or warrants or other instrument or instrument conferring on the holder the right to subscribe for or purchase from the corporation any shares of its stock of any class or classes.
3. The affirmative vote of all the shares of the corporation represented at a meeting which a quorum is present shall be required to amend these Articles so as to increase or decrease the authorized number of, or change the designations, preferences, qualifications, limitations, restrictions, or special or relative rights of any of the various classes of shares; or to merge or consolidate the corporation with or into any other corporation, or sell, lease, or convey all or substantially all of the assets of the corporation, or voluntarily to dissolve, liquidate or wind up its affairs.

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FLORIDA

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:


David Back
2300 Palm Beach Lakes Blvd. Ste 217
West Palm Beach, Florida 33411

ARTICLE V INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is:

David Back
2429 Sandy Cay
West Palm Beach, Florida 33411

The undersigned incorporator has executed these Articles of Incorporation this
10 day of October, 2005.



Signature

ARTICLE VI EFFECTIVE DATE OF INCORPORATION

The date and time of the commencement of corporate existence is October 25,
2005.

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

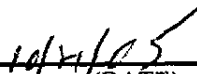
PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

1. The name of the corporation is: **David Back Accounting Inc.**
2. The name and address of the registered agent and office is:

**David Back
2300 Palm Beach Lakes Blvd. Ste. 217
West Palm Beach, Florida 33409**

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


(SIGNATURE)


(DATE)

DIVISION OF CORPORATIONS, P.O. BOX 6327, TALLAHASSEE, FL 32314

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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