

**Electronic Articles of Incorporation
For**

P05000156621
FILED
November 29, 2005
Sec. Of State
clewis

PALM CONSULTING CORP

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:

PALM CONSULTING CORP

Article II

The principal place of business address:

3340 NORTH EAST 190TH ST
803
AVENTURA, FL. 33180

The mailing address of the corporation is:

3340 NORTH EAST 190TH ST
803
AVENTURA, FL. 33180

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:

LYUDMILA LITT
3340 NORTH EAST 190TH ST
803
AVENTURA, FL. 33180

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

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Registered Agent Signature: LYUDMILA LITT

Article VI

The name and address of the incorporator is:

UNIVERSAL ACCOUNTING SYSTEMS
328 NEPTUNE AVE
BROOKLYN, NY 11235

Incorporator Signature: GENNADY POMERANETS

Article VII

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

Title: P
LYUDMILA LITT
3340 NORTH EAST 190TH ST
AVENTURA, FL. 33180