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Florida Department of State  
Division of Corporations  
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(((H06000002317 3)))

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To:

Division of Corporations  
Fax Number : (850) 205-0381

From:

Account Name : EMPIRE CORPORATE KIT COMPANY  
Account Number : 072450003255  
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**FLORIDA PROFIT/NON PROFIT CORPORATION**

**ronny ackerman, c.p.a., p.a.**

Certificate of Status	0
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ARTICLES OF INCORPORATION  
OF  
RONNY ACKERMANN, C.P.A., P.A.

FILED  
H060008012317  
PM 12:30  
CLERK OF STATE  
TALLAHASSEE, FLORIDA

The undersigned subscribers to these Articles of Incorporation, natural persons competent to contract, hereby form a corporation under the Florida Professional Service Corporation and Limited Liability Company Act.

ARTICLE I

The name of the corporation shall be Ronny Ackermann, C.P.A., P.A. Its business shall be carried on in the State of Florida, in the United States of America, and elsewhere, as may be authorized by its Board of Directors.

ARTICLE II

The existence of the corporation will commence on the date of filing of these Articles of Incorporation.

ARTICLE III

This corporation is formed for the purpose of engaging in the practice of Professional Accounting Services and in all businesses incidental thereto and may engage in any activity or business permitted under the Florida Professional Service Corporation and Limited Liability Company Act.

ARTICLE IV

The maximum number of shares that the Corporation is authorized to have outstanding at any one time shall be One Thousand (1,000) shares of common stock at a par value of \$1.00 per share.

ARTICLE V

The principal office address of this corporation will be:

12000 Biscayne Blvd., Ste 402  
Miami, Fl 33181

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The principal mailing address of this corporation will be:

1835 NE Miami Gardens Drive, Ste245  
North Miami Beach, Fl 33179

#### ARTICLE VI

The name and address of the initial registered agent is:

Name: Ronny Ackermann, C.P.A.  
Address: 1835 NE Miami Gardens Drive, Ste245  
North Miami Beach, Fl 33179

#### ARTICLE VII

The corporation shall have one director and officer initially. The number of directors or officers may be increased from time to time, as provided in the bylaws, but shall never be less than one. The name and address of the initial director is:

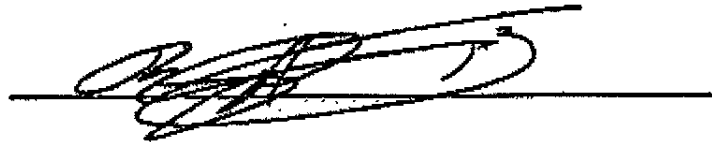
Title: President / Director  
Name: Ronny Ackermann, C.P.A.  
Address: 1835 NE Miami Gardens Drive, Ste245  
North Miami Beach, Fl 33179

### ARTICLE VIII

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

Name: Ronny Ackermann, C.P.A.  
Address: 1835 NE Miami Gardens Drive, Ste 245  
North Miami Beach, FL 33179

The undersigned incorporator has executed these Articles of Incorporation this 4th day of January, 2006.

A handwritten signature in black ink, appearing to be "Ronny Ackermann", is written over a horizontal line.

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

FILED  
H06 0000023150  
05 JAN -4 PM 12:30  
CLERK OF STATE  
TALLAHASSEE, FLORIDA

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.

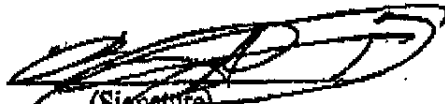
1. The name of the corporation is:

Ronny Ackermann, C.P.A., P.A.

2. The name and address of the registered agent and office is:

Ronny Ackermann, C.P.A.  
1835 NE Miami Gardens Drive, Ste 245  
North Miami Beach, FL 33179

*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)

1/4/06  
Date

H06000002317