

**Electronic Articles of Incorporation
For**

P06000008690
FILED
January 18, 2006
Sec. Of State
jshivers

SMARTCHOICE ACCOUNTING, 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:

SMARTCHOICE ACCOUNTING, INC.

Article II

The principal place of business address:

17068 TRAVERSE CIRCLE
JUPITER, FL. US 33477

The mailing address of the corporation is:

17068 TRAVERSE CIRCLE
JUPITER, FL. US 33477

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:

GRACE M ROBBINS
17068 TRAVERSE CIRCLE
JUPITER, FL. FL

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

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Registered Agent Signature: GRACE M. ROBBINS

Article VI

The name and address of the incorporator is:

GRACE M. ROBBINS
17068 TRAVERSE CIRCLE

JUPITER, FL 33477

Incorporator Signature: GRACE M. ROBBINS

Article VII

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

Title: P
GRACE M ROBBINS
17068 TRAVERSE CIRCLE
JUPITER, FL. 33477 US

Title: SEC.
GRACE M ROBBINS
17068 TRAVERSE CIRCEL
JUPITER, FL. 33477 US

Title: TREA
GRACE M ROBBINS
17068 TRAVERSE CIRCLE
JUPITER, FL. 33477 US

Article VIII

The effective date for this corporation shall be:

01/15/2006