Electronic Articles of Incorporation For

P06000035288 FILED March 10, 2006 Sec. Of State dwhite

TURQUOISE WATERS 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:

TURQUOISE WATERS ACCOUNTING, INC.

Article II

The principal place of business address:

226 MC INTOSH ROAD ORMOND BEACH, FL. US 32174

The mailing address of the corporation is:

226 MC INTOSH ROAD ORMOND BEACH, FL. US 32174

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: 7500

Article V

The name and Florida street address of the registered agent is:

JOY A FOTHERINGHAM 226 MC INTOSH RD. ORMOND BEACH, FL. 32174 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JOY A. FOTHERINGHAM

Article VI

The name and address of the incorporator is:

JOY A. FOTHERINGHAM 226 MC INTOSH RD.

ORMOND BEACH FL 32174

Incorporator Signature: JOY A. FOTHERINGHAM

Article VII

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

Title: D/VP JOY A FOTHERINGHAM 226 MC INTOSH RD. ORMOND BEACH, FL. 32174 US

Title: D/P MICHAEL A LENHART 226 MC INTOSH RD. ORMOND BEACH, FL. 32174

Title: D/ST MILDRED C FOTHERINGHAM 226 MC INTOSH RD. ORMOND BEACH, FL. 32174 US

Article VIII

The effective date for this corporation shall be:

03/05/2006