Electronic Articles of Incorporation For

P06000057708 FILED April 24, 2006 Sec. Of State jshivers

PALM BEACH ACCOUNTING AND TAX ASSOCIATES 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:

PALM BEACH ACCOUNTING AND TAX ASSOCIATES INC

Article II

The principal place of business address:

1300 NORTH FEDERAL HIGHWAY 101 BOCA RATON, FL. 33432

The mailing address of the corporation is:

1300 NORTH FEDERAL HIGHWAY 101 BOCA RATON, FL. 33432

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:

SPIRO GALANIS 1300 NORTH FEDERAL HIGHWAY 101 BOCA RATON, FL. 33432 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: SPIRO GALANIS

Article VI

The name and address of the incorporator is:

SPIRO GALANIS 1300 NORTH FEDERAL HIGHWAY 101 BOCA RATON, FL 33432

Incorporator Signature: SPIRO GALANIS

Article VII

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

Title: P SPIRO GALANIS 1300 NORTH FEDERAL HIGHWAY, #101 BOCA RATON, FL. 33432

Article VIII

The effective date for this corporation shall be:

04/24/2006