

**Electronic Articles of Incorporation
For**

P06000114727
FILED
September 06, 2006
Sec. Of State
jshivers

MARTEL ACCOUNTING AND BUSINESS SOLUTIONS, 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:

MARTEL ACCOUNTING AND BUSINESS SOLUTIONS, INC.

Article II

The principal place of business address:

3805 US HIGHWAY 301 NORTH
ELLENTON, FL. 34222

The mailing address of the corporation is:

3805 US HIGHWAY 301 NORTH
ELLENTON, FL. 34222

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:

1000

Article V

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

JULIE A MARTEL
4204 MAGNOLIA DRIVE
ELLENTON, FL. 34222

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

P06000114727
FILED
September 06, 2006
Sec. Of State
jshivers

Registered Agent Signature: JULIE A MARTEL

Article VI

The name and address of the incorporator is:

JULIE A MARTEL
4204 MAGNOLIA DRIVE

ELLENTON, FL 34222

Incorporator Signature: JULIE A MARTEL

Article VII

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

Title: P
JULIE A MARTEL
4204 MAGNOLIA DRIVE
ELLENTON, FL. 34222

Title: VP
MICHAEL S MARTEL
4204 MAGNOLIA DRIVE
ELLENTON, FL. 34222

Article VIII

The effective date for this corporation shall be:

09/01/2006