

**Electronic Articles of Incorporation
For**

P06000156418
FILED
December 22, 2006
Sec. Of State
dwhite

JOANEL KELLMAN CPA PA

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:

JOANEL KELLMAN CPA PA

Article II

The principal place of business address:

1821 W OAKLAND PARK BLVD
OAKLAND PARK, FL. US 33311

The mailing address of the corporation is:

3213 NE 16TH ST
111
POMPANO BEACH, FL. 33062

Article III

The purpose for which this corporation is organized is:

BUSINESS OF ACCOUNTING

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:

JOANEL B KELLMAN
3213 NE 16TH ST
111
POMPANO BEACH, FL. 33062

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

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Registered Agent Signature: JOANEL KELLMAN

Article VI

The name and address of the incorporator is:

JOANEL KELLMAN
3213 NE 16TH ST
111
POMPANO BEACH FL 33062

Incorporator Signature: JOANEL KELLMAN

Article VII

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

Title: P
JOANEL B KELLMAN
3213 NE 16TH ST
POMPANO BEACH, FL. 33062 US

Article VIII

The effective date for this corporation shall be:

01/01/2007