

**Electronic Articles of Incorporation
For**

P07000102378
FILED
September 13, 2007
Sec. Of State
epeterson

JEFFREY LEFCOURT, C.P.A., P.A.

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:

JEFFREY LEFCOURT, C.P.A., P.A.

Article II

The principal place of business address:

6756 S.W. 89TH TERRACE
MIAMI, FL. US 33156

The mailing address of the corporation is:

6756 S.W. 89TH TERRACE
MIAMI, FL. US 33156

Article III

The purpose for which this corporation is organized is:

PROFESSIONAL CERTIFIED PUBLIC ACCOUNTING SERVICES, AMD ANY
AND ALL OTHER 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:

JEFFREY LEFCOURT
6756 S.W. 89TH TERRACE
MIAMI, FL. 33156

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

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Registered Agent Signature: JEFFREY LEFCOURT

Article VI

The name and address of the incorporator is:

SHAWN M. YESNER, P.L.

1902 WEST MAIN STREET
TAMPA, FL 33607

Incorporator Signature: SHAWN M. YESNER

Article VII

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

Title: P
JEFFREY LEFCOURT
6756 S.W. 89TH TERRACE
MIAMI, FL. 33156 US

Article VIII

The effective date for this corporation shall be:

09/10/2007