Electronic Articles of Incorporation For

P07000108707 FILED October 01, 2007 Sec. Of State bmcknight

MGM ACCOUNTING SERVICES, 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:

MGM ACCOUNTING SERVICES, INC.

Article II

The principal place of business address: 3981 CRESCENT CREEK PL COCONUT CREEK, FL. 33073

The mailing address of the corporation is:

3981 CRESCENT CREEK PL COCONUT CREEK, FL. 33073

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:

GUY M ROCHBERG 3981 CRESCENT CREEK PL COCONUT CREEK, FL. 33073 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: GUY ROCHBERG

Article VI

The name and address of the incorporator is:

GUY ROCHBERG 3981 CRESCENT CREEK PL

COCONUT CREEK, FL 33073

Incorporator Signature: GUY ROCHBERG

Article VII

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

Title: P GUY M ROCHBERG 3981 CRESCENT CREEK PL COCONUT CREEK, FL. 33073

Article VIII

The effective date for this corporation shall be:

10/01/2007

P07000108707 FILED October 01, 2007 Sec. Of State bmcknight