Electronic Articles of Incorporation For

P08000018082 FILED February 19, 2008 Sec. Of State

SAKUMA ACCOUNTING FIRM, CORP

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: SAKUMA ACCOUNTING FIRM, CORP

Article II

The principal place of business address:

8 BROADWAY STREET KISSIMMEE, FL. 34741

The mailing address of the corporation is:

1750 WHITE HERON BAY CIRCLE ORLANDO, FL. 32824

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:

Article V

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

SUSAN KARLIC 1750 WHITE HERON BAY CIRCLE ORLANDO, FL. 32824 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: SUSAN KARLIC

Article VI

The name and address of the incorporator is:

SUSAN KARLIC 1750 WHITE HERON BAY CIRCLE

ORLANDO, FL 32824

Incorporator Signature: SUSAN KARLIC

Article VII

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

Title: PST SUSAN KARLIC 1750 WHITE HERON BAY CIRCLE ORLANDO, FL. 32824

Title: PST ELIZABETH LEVY 1750 WHITE HERON BAY CIRCLE ORLANDO, FL. 32824

Article VIII

The effective date for this corporation shall be:

02/15/2008