

**Electronic Articles of Incorporation
For**

P08000029675
FILED
March 20, 2008
Sec. Of State
sprather

JM ACCOUNTING RESOURCES, 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:

JM ACCOUNTING RESOURCES, INC.

Article II

The principal place of business address:

C/O: 6621 MARISSA CIRCLE
LAKE WORTH, FL. 33467

The mailing address of the corporation is:

C/O: 6621 MARISSA CIRCLE
LAKE WORTH, FL. 33467

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:

JODY E MORENO
C/O: 6621 MARISSA CIRCLE
LAKE WORTH, FL. 33467

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

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Registered Agent Signature: JODY E. MORENO

Article VI

The name and address of the incorporator is:

JODY E. MORENO
6621 MARISSA CIRCLE

LAKE WORTH, FL 33467

Incorporator Signature: JODY E. MORENO

Article VII

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

Title: P
JODY E MORENO
6621 MARISSA CIRCLE
LAKE WORTH, FL. 33467

Title: VP
JERRY MORENO
6621 MARISSA CIRCLE
LAKE WORTH, FL. 33467

Article VIII

The effective date for this corporation shall be:

03/20/2008