

**Electronic Articles of Incorporation
For**

P09000016307
FILED
February 20, 2009
Sec. Of State
jshivers

ABACUS ACCOUNTING 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:

ABACUS ACCOUNTING INC

Article II

The principal place of business address:

2555 PGA BLVD
LOT 161
PALM BEACH GARDENS, FL. US 33410

The mailing address of the corporation is:

2555 PGA BLVD
LOT 161
PALM BEACH GARDENS, FL. US 33410

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:

ROGER W RAUCH
2555 PGA BLVD
LOT 161
PALM BEACH GARDENS, FL. 33410

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

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Registered Agent Signature: ROGER W RAUCH

Article VI

The name and address of the incorporator is:

GLEND A F MYERS
2555 PGA BLVD
LOT 161
PALM BEACH GARDENS FL 33410

Incorporator Signature: GLEND A F MYERS

Article VII

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

Title: PST
ROGER W RAUCH
2555 PGA BLVD LOT 161
PALM BEACH GARDENS, FL. 33410 US

Article VIII

The effective date for this corporation shall be:

03/01/2009