

**Electronic Articles of Incorporation
For**

P09000023428
FILED
March 13, 2009
Sec. Of State
epeterson

KAPLAN ACCOUNTING 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:

KAPLAN ACCOUNTING CORP

Article II

The principal place of business address:

12386 NW 13 COURT
PEMBROKE PINES, FL. 33026

The mailing address of the corporation is:

12386 NW 13 COURT
PEMBROKE PINES, FL. 33026

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:

CONSULTING & SERVICE SOLUTION CORP
18181 NE 31 CT
1406
AVENTURA, FL. 33160

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

P09000023428
FILED
March 13, 2009
Sec. Of State
epeterson

Registered Agent Signature: SUSANA SHLAIN

Article VI

The name and address of the incorporator is:

LAURA KAPLAN
12386 NW 13 COURT

PEMBROKE PINES, FL, 33026

Incorporator Signature: LAURA KAPLAN

Article VII

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

Title: P
LAURA KAPLAN
12386 NW 13 COURT
PEMBROKE PINES, FL. 33026

Article VIII

The effective date for this corporation shall be:

03/12/2009