

**Electronic Articles of Incorporation
For**

P09000082726
FILED
October 06, 2009
Sec. Of State
Ipooe

FRANK GUTTA & CO. CPA'S, PA

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:

FRANK GUTTA & CO. CPA'S, PA

Article II

The principal place of business address:

490 SAWGRASS CORP PKWY
310
SUNRISE, FL. 33325

The mailing address of the corporation is:

490 SAWGRASS CORP PKWY
310
SUNRISE, FL. 33325

Article III

The purpose for which this corporation is organized is:

PROVIDING ACCOUNTING SERVICES

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:

FRANK GUTTA
490 SAWGRASS CORP PKWY
310
SUNRISE, FL. 33325

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

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Registered Agent Signature: FRANK GUTTA

Article VI

The name and address of the incorporator is:

FRANK GUTTA
490 SAWGRASS CORP PKWY
310
SUNRISE, FL 33325

Incorporator Signature: FRANK GUTTA

Article VII

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

Title: P
FRANK GUTTA
490 SAWGRASS CORP PKWY SUITE 310
SUNRISE, FL. 33325 US

Title: VP
FEROZA GUTTA
490 SAWGRASS CORP PKWY SUITE 310
SUNRISE, FL. 33325 US

Article VIII

The effective date for this corporation shall be:

10/06/2009