Electronic Articles of Incorporation For

P09000083061 FILED October 07, 2009 Sec. Of State wcunningham

P & L BOOKKEEPING, 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:

P & L BOOKKEEPING, INC.

Article II

The principal place of business address:

2706 PALM HARBOR BLVD. SUITE 250 PALM HARBOR, FL. US 34683

The mailing address of the corporation is:

2706 PALM HARBOR BLVD. SUITE 213 PALM HARBOR, FL. US 34683

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:

DEMETRIOS MOUSTOPOULOS 2706 PALM HARBOR BLVD SUITE 213 PALM HARBOR, FL. 34683 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: DEMETRIOS MOUSTOPOULOS

Article VI

The name and address of the incorporator is:

DEMETRIOS MOUSTOPOULOS 2706 PALM HARBOR BLVD SUITE 213 PALM HARBOR, FL 34683

Incorporator Signature: DEMETRIOS MOUSTOPOULOS

Article VII

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

Title: PST DEMETRIOS MOUSTOPOULOS 2706 PALM HARBOR BLVD SUITE 213 PALM HARBOR, FL. 34683 US P09000083061 FILED October 07, 2009 Sec. Of State wcunningham