

**Electronic Articles of Incorporation
For**

P10000006946
FILED
January 25, 2010
Sec. Of State
Ipooe

S K HAMMER, 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:

S K HAMMER, PA

Article II

The principal place of business address:

7860 PETERS ROAD
F-110
PLANTATION, FL. US 33324

The mailing address of the corporation is:

7860 PETERS ROAD
F-110
PLANTATION, FL. US 33324

Article III

The purpose for which this corporation is organized is:

PUBLIC ACCOUNTING SERVICES

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:

SAMUEL K HAMMER
7860 PETERS ROAD
F-110
PLANTATION, FL. 33324

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

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Registered Agent Signature: SAMUEL K HAMMER

Article VI

The name and address of the incorporator is:

SAMUEL K HAMMER
7860 PETERS ROAD
F-110
PLANTATION, FL 33324

Incorporator Signature: SAMUEL K HAMMER

Article VII

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

Title: P
SAMUEL K HAMMER
7860 PETERS ROAD, F-110
PLANTATION, FL. 33324 US

Article VIII

The effective date for this corporation shall be:

01/25/2010