

**Electronic Articles of Incorporation
For**

P10000013307
FILED
February 12, 2010
Sec. Of State
jshivers

SMART AUDITING SERVICES 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:

SMART AUDITING SERVICES INC.

Article II

The principal place of business address:

2501 SOUTH OCEAN DRIVE
539
HOLLYWOOD, FL. 33019

The mailing address of the corporation is:

2501 SOUTH OCEAN DRIVE
539
HOLLYWOOD, FL. 33019

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:

HERBERT I SMART
2501 S OCEAN DRIVE
539
HOLLYWOOD, FL. 33019

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

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Registered Agent Signature: HERBERT SMART

Article VI

The name and address of the incorporator is:

HERBERT SMART
2501 SOUTH OCEAN DRIVE
539
HOLLYWOOD FL 33019

Incorporator Signature: HERBERT SMART

Article VII

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

Title: P
HERBERT I SMART
2501 SOUTH OCEAN DRIVE #539
HOLLYWOOD, FL. 33019 US

Article VIII

The effective date for this corporation shall be:

02/12/2010