

**Electronic Articles of Incorporation
For**

P12000008971
FILED
January 26, 2012
Sec. Of State
tburch

RACHLIN ACCOUNTING, 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:

RACHLIN ACCOUNTING, INC.

Article II

The principal place of business address:

11120 N. KENDALL DRIVE
SUITE 201
MIAMI, FL. 33176

The mailing address of the corporation is:

11120 N. KENDALL DRIVE
SUITE 201
MIAMI, FL. 33176

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 SHARES, PAR VALUE \$1.00 PER SHARE

Article V

The name and Florida street address of the registered agent is:

JOAN P RACHLIN
11120 N. KENDALL DRIVE
SUITE 201
MIAMI, FL. 33176

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

Registered Agent Signature: JOAN P. RACHLIN

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Article VI

The name and address of the incorporator is:

JOAN P. RACHLIN
11120 N. KENDALL DRIVE
SUITE 201
MIAMI, FL 33176

Electronic Signature of Incorporator: JOAN P. RACHLIN

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

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

Title: P
JOAN P RACHLIN
11120 N. KENDALL DRIVE, SUITE 201
MIAMI, FL. 33176

Article VIII

The effective date for this corporation shall be:

01/26/2012