Electronic Articles of Incorporation For

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JOEL S MUTNICK, CPA, P.A.

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:

JOEL S MUTNICK, CPA, P.A.

Article II

The principal place of business address:

3404 BIMINI AVE HOLLYWOOD, FL. US 33026

The mailing address of the corporation is:

3404 BIMINI AVE HOLLYWOOD, FL. US 33026

Article III

The purpose for which this corporation is organized is:

PERFORMING ALL OF THE NORMAL AND CUSTOMARY SERVICES OFFERED BY A CPA FIRM LICENSED IN THE STATE OF FLORIDA INCLUDING ACCOUNTING, TAX PREPARATION, AUDITING AND CONSULTING 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:

JOEL S MUTNICK 3404 BIMINI AVE HOLLYWOOD, FL. 33026

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

Registered Agent Signature: JOEL S MUTNICK

Article VI

The name and address of the incorporator is:

JOEL S MUTNICK 3404 BIMINI AVE

HOLLYWOOD, FLORIDA 33026

Electronic Signature of Incorporator: JOEL S MUTNICK

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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 JOEL S MUTNICK 3404 BIMINI AVE HOLLYWOOD, FL. 33026 US

Title: D JS S MUTNICK 3404 BIMINI AVE HOLLYWOOD, FL. 33026 US