P9900005360 Selfrey R. Eisensmith, P.A.

ONE FINANCIAL PLAZA SUITE 1610 FT. LAUDERDALE, FL 83394

TELEPHONE (954) 523-7601 TELEFAX (954) 462-0140

January 12, 1999

Secretary of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

RE: ECCOUNTING, INC.

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for ECCOUNTING, INC., along with our check in the amount of \$122.50 representing the appropriate filing fee. Upon filing the enclosed Articles of Incorporation, please furnish this office with a copy of same.

Very truly yours

JEFFREY R. EJSENSMITH

JRE:lm Encl. 100002741691--5 -01/14/99--01068--022 ****122.50 ******78.75

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION OF ECCOUNTING, INC.

ARTICLE I CORPORATE NAME

The name of the corporation is ECCOUNTING, INC.

ARTICLE II DURATION

This corporation shall be perpetual existence commencing on the date of the filing of the Articles of Incorporation by the Department of State.

ARTICLE III PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE IV CAPITAL STOCK

This corporation is authorized to issue Seven Thousand Five Hundred (7,500) shares of one dollar (\$1.00) par value common stock, which shall be designated "common shares".

ARTICLE V SHAREHOLDER'S RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offer to others.

ARTICLE VI INITIAL REGISTERED AGENT INITIAL REGISTERED OFFICE

This corporation's initial registered agent and registered office in the State of Florida is Issac Shalom c/o 817 NE 26th Avenue, Hallandale, Florida.

ARTICLE VII CORPORATE ADDRESS

This corporation's initial address is 817 NE 26th Avenue, Hallandale, Florida 33009.

ARTICLE VIII DIRECTORS

The corporation shall have one (1) director initially. The number of directors may be increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The name of the initial director of this corporation is Isaac Shalom, 817 NE 26th Avenue, Hallandale, Florida 33009.

ARTICLE IX INCORPORATOR

The name and address of the person signing these Articles are Isaac Shalom, 817 NE 26th Avenue, Hallandale, Florida 33009.

ARTICLE X AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any Amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE XI AMENDMENTS TO BY-LAWS

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors.

ARTICLE XII CORPORATE POWERS

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act.

ARTICLE XIII INDEMNIFICATION

This corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ACKNOWLEDGMENT AND CONSENT OF REGISTERED AGENT

Having been named initial registered agent to accept service of process on the corporation at the initial registered office designated in these Articles of Incorporation, I hereby accept such status and consent to act in this capacity and agree to comply with all requirements of law pertaining thereto.

ISAAC SHALOM

Registered Agent and Incorporator

STATE OF FLORIDA) COUNTY OF BROWARD)

BEFORE ME, the undersigned authority	personally appeared ISAAC SHALOM, who is
personally known to me or who produced	as identification, and who
did/did not take an oath, and who executed the	
before me that he executed said instrument for the SWORN TO AND SUBSCRIBED before	
January ,1999.	none loon
	Notary Public
My Commission Expires: 5/27/2001	NORMA POSNICK IGLESIA

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NOTARY Bonged By Service Ins

No. CC642692