

**Electronic Articles of Incorporation
For**

P03000040351
FILED
April 10, 2003
Sec. Of State

HOWARD & COMPANY, CPAS, 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:

HOWARD & COMPANY, CPAS, P.A.

Article II

The principal place of business address:

7004 CYPRESS BRIDGE DRIVE NORTH
PONTE VEDRA BEACH, FL. US 32082

The mailing address of the corporation is:

7004 CYPRESS BRIDGE DRIVE NORTH
PONTE VEDRA BEACH, FL. US 32082

Article III

The purpose for which this corporation is organized is:

CERTIFIED PUBLIC ACCOUNTING FIRM.

Article IV

The number of shares the corporation is authorized to issue is:

1500 SHARES AT \$1.00 PAR VALUE PER SHARE

Article V

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

JOHN W HOWARD
7004 CYPRESS BRIDGE DRIVE NORTH
PONTE VEDRA BEACH, FL. 32082

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

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Registered Agent Signature: JOHN W. HOWARD

Article VI

The name and address of the incorporator is:

CORPORATION SERVICE COMPANY
2711 CENTERVILLE ROAD
SUITE 400
WILMINGTON, DE 19808

Incorporator Signature: DEBORAH D. SKIPPER

Article VII

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

Title: D
JOHN W HOWARD
7004 CYPRESS BRIDGE DRIVE NORTH
PONTE VEDRA BEACH, FL. 32082 US