

**Electronic Articles of Incorporation  
For**

**P01000084539  
FILED  
August 27, 2001  
Sec. Of State**

GARDNERS ACCOUNTING & TAX 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:

GARDNERS ACCOUNTING & TAX SERVICES, INC.

**Article II**

The principal place of business address:

1037 NE 210 TERRACE  
N. MIAMI BEACH, FL. 33179

The mailing address of the corporation is:

1037 NE 210 TERRACE  
N. MIAMI BEACH, FL. 33179

**Article III**

The purpose for which this corporation is organized is:

ACCOUNTING & TAX 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:

GARDNER STEVE  
1037 NE 210 TERRACE  
N. MIAMI BEACH, FL. 33179

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

Registered Agent Signature: STEVE GARDNER

**Article VI**

The name and address of the incorporator is:

|                 |       |
|-----------------|-------|
| STEVE GARDNER   | 1150  |
| NW 72 AVE # 760 | MIAMI |
| , FLORIDA 33126 |       |

Incorporator Signature: STEVE GARDNER

**Article VII**

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

Title: P  
STEVE GARDNER  
1037 NE 210 TERRACE  
N. MIAMI BEACH, FL. 33179