

**Electronic Articles of Incorporation  
For**

**P01000099560  
FILED  
September 13, 2001  
Sec. Of State**

KODIAK TAX & ACCOUNTING 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:

KODIAK TAX & ACCOUNTING SERVICES, INC

**Article II**

The principal place of business address:

2285 E HIGHWAY 100  
STE 222  
BUNNELL, FL. 32110

The mailing address of the corporation is:

2285 E HIGHWAY 100  
STE 222  
BUNNELL, FL. 32110

**Article III**

The purpose for which this corporation is organized is:

TO OFFER TAX, ACCOUNTING, AND MANAGEMENT ADVISORY SERVICES  
TO SMALL TO MID SIZE BUSINESSES AND INDIVIDUALS IN FLAGLER  
CTY

**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:

DANIEL G SMITH  
337 N. 12TH ST  
FLAGLER BEACH, FL. 32136

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

Registered Agent Signature: DANIEL G SMITH

**Article VI**

The name and address of the incorporator is:

DANIEL G SMITH  
PO BOX 1319  
FLAGLER BEACH FL 32136

Incorporator Signature: DANIEL G SMITH