Electronic Articles of Incorporation For

P02000051213 FILED May 09, 2002 Sec. Of State

ACCOUNTING SERVICES, PAYROLLS, & TAXES, 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:

ACCOUNTING SERVICES, PAYROLLS, & TAXES, INC.

Article II

The principal place of business address:

349 KEPNER DRIVE FT. WALTON BCH., FL. 32548

The mailing address of the corporation is:

349 KEPNER DRIVE FT. WALTON BCH., FL. 32548

Article III

The purpose for which this corporation is organized is:

ACCOUNTING, PAYROLL AND TAX SERVICES

Article IV

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

1000

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Article V

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

ANITA J OSBORNE 349 KEPNER DRIVE FT. WALTON BCH., FL. 32548

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

Registered Agent Signature: ANITA J. K. OSBORNE

Article VI

The name and address of the incorporator is:

ANITA J. K. OSBORNE 349 KEPNER DRIVE FT. WALTON BCH., FL. 32548

Incorporator Signature: ANITA J. K. OSBORNE

Article VII

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

Title: P ANITA J OSBORNE 349 KEPNER DRIVE FT. WALTON BCH, FL. 32548