

**Electronic Articles of Incorporation
For**

P02000085583
FILED
August 07, 2002
Sec. Of State

ENROLLED AGENTS OF MICHIGAN(FLORIDA), 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:

ENROLLED AGENTS OF MICHIGAN(FLORIDA), INC

Article II

The principal place of business address:

1595D SPRING HARBOR DR.
DELRAY BEACH, FL. 33445

The mailing address of the corporation is:

1595D SPRING HARBOR DR.
DELRAY BEACH, FL. 33445

Article III

The purpose for which this corporation is organized is:

TAX PREPARATION AND TAX SEMINARS.

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:

HAL ROBERTS
1595D SPRING HARBOR DR
DELRAY BEACH, FL. 33445

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

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Registered Agent Signature: HAL ROBERTS

Article VI

The name and address of the incorporator is:

HAL ROBERTS
1595D SPRING HARBOR DR.
DELRAY BEACH, FL 33445

Incorporator Signature: HAL ROBERTS

Article VII

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

Title: P
HAL ROBERTS
1595D SPRING HARBOR DR.
DELRAY BEACH, FL. 33445 FL

Article VIII

The effective date for this corporation shall be:

08/01/2002