

**Electronic Articles of Incorporation
For**

P02000103460
FILED
September 25, 2002
Sec. Of State

ACCOUNTING PROFESSIONALS, 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 PROFESSIONALS, INC.

Article II

The principal place of business address:

12421 N. FLORIDA AVENUE
SUITE B-125
TAMPA, FL. 33612

The mailing address of the corporation is:

12421 N. FLORIDA AVENUE
SUITE B-125
TAMPA, FL. 33612

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

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:

DAVID W BREWSTER
12421 N. FLORIDA AVENUE
SUITE B-125
TAMPA, FL. 33612

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

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Registered Agent Signature: DAVID W. BREWSTER

Article VI

The name and address of the incorporator is:

DAVID W. BREWSTER
12421 N. FLORIDA AVENUE
SUITE B-125
TAMPA, FL 33612

Incorporator Signature: DAVID W. BREWSTER

Article VII

The effective date for this corporation shall be:

10/01/2002