

**Electronic Articles of Incorporation
For**

**P02000134540
FILED
December 27, 2002
Sec. Of State**

ACCOUNTING, CONSULTING & TAX PROFESSIONAL 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:

ACCOUNTING, CONSULTING & TAX PROFESSIONAL SERVICES,
INC.

Article II

The principal place of business address:

520 LOVELAND PLACE
JACKSONVILLE, FL. 32259

The mailing address of the corporation is:

520 LOVELAND PLACE
JACKSONVILLE, FL. 32259

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:

1000

Article V

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

MICHELE E GOOD
520 LOVELAND PLACE
JACKSONVILLE, FL. 32259

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

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Registered Agent Signature: MICHELE E. GOOD

Article VI

The name and address of the incorporator is:

MICHELE E. GOOD
520 LOVELAND PLACE
JACKSONVILLE, FL 32259

Incorporator Signature: MICHELE E. GOOD

Article VII

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

Title: P
MICHELE E GOOD
520 LOVELAND PLACE
JACKSONVILLE, FL. 32259

Article VIII

The effective date for this corporation shall be:

01/01/2003