Electronic Articles of Incorporation For

P02000135156 FILED December 30, 2002 Sec. Of State

TAX & 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:

TAX & ACCOUNTING PROFESSIONALS, INC.

Article II

The principal place of business address:

4495 ROOSEVELT BLVD 304 JACKSONVILLE, FL. 32205

The mailing address of the corporation is:

4495 ROOSEVELT BLVD 304 JACKSONVILLE, FL. 32205

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: 500

Article V

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

TERESA MILLER 554 STOWE AVE ORANGE PARK, FL. 32073 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: TERESA MILLER

Article VI

The name and address of the incorporator is:

TERESA MILLER 554 STOWE AVE ORANGE PARK, FL 32073

Incorporator Signature: TERESA MILLER

Article VII

The effective date for this corporation shall be:

12/31/2002