Electronic Articles of Incorporation For

P03000001971 FILED January 07, 2003 Sec. Of State

ADVANCED ACCOUNTING & TAX CORP.

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:

ADVANCED ACCOUNTING & TAX CORP.

Article II

The principal place of business address:

40427 US HIGHWAY 19 N. TARPON SPRINGS, FL. 34689

The mailing address of the corporation is:

40427 US HIGHWAY 19 N. TARPON SPRINGS, FL. 34689

Article III

The purpose for which this corporation is organized is:

INCOME TAX PREPARATION AND BUSINESS CONSULTATION SERVICES.

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:

HECTOR DELGADO 6033 9TH AVENUE NEW PORT RICHEY, FL. 34653 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: HECTOR DELGADO

Article VI

The name and address of the incorporator is:

HECTOR DELGADO 6033 9TH AVENUE NEW PORT RICHEY, FL 34653

Incorporator Signature: HECTOR DELGADO

Article VII

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

Title: P HECTOR DELGADO 6033 9TH AVENUE NEW PORT RICHEY, FL. 34653

Article VIII

The effective date for this corporation shall be:

01/01/2003