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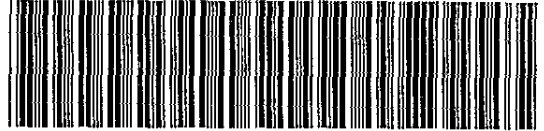
(Business Entity Name)

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SECRETARY OF STATE
TELEPHONE CENTER
1212 MARKET STREET
HARRISBURG, PA 17104

03 MAY -1 AM 10:28

FILED

Handwritten initials or marks

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Subject: Bernard P. Decko, PA

Enclosed is an original and one (1) copy of the articles of incorporation and a check for \$ 78.75 representing the filing fee and a certificate.

From: Bernard P. Decko Jr.
523 W. Goodland Drive
Goodland, FL 34140-0128

ARTICLES OF INCORPORATION

Professional Association

Article I

The name of the Corporation shall be Bernard P. Decko, PA

Article II

The purpose of which this corporation is organized is to provide services relating to the profession of enrolled agents licensed by the Department of the Treasury to practice before the Internal Revenue Service under 31 Code of Federal Regulations Part 10.

Article III

The principal place of business is 523 W. Goodland Drive Goodland, FL 34140 and the mailing address of the corporation is P. O. Box 128 Goodland, FL 34140-0128

Article IV

The Corporation shall have the authority to issue 500 shares of common stock, in one class only, each with a par value of \$ 1.00.

Article V

The registered agent of the corporation is Diana L. Decko and the registered street address is 214 Pier A Naples, FL 34112

Article VI

The initial board of directors shall have one member whose name and address is Bernard P. Decko Jr. 523 W. Goodland Drive Goodland, FL 34140. The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.

Article VII

The incorporator of this corporation is Bernard P. Decko Jr. whose street address is 523 W. Goodland Drive Goodland Florida 34140.

Dated 4/29/03

Incorporator

B.P. Decko Jr.

03 MAY -1 AM 10:28
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Having been named as registered agent and to accept service of process for the above stated corporation at a place designated by this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and am familiar with and accept the obligations of my position as registered agent.

Date 4-29-03

Registered Agent Diana R Decker

03 MAY -1 AM 10:28
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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