

**Electronic Articles of Incorporation
For**

**P03000088001
FILED
August 11, 2003
Sec. Of State**

J&M ACCOUNTANT, 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:

J&M ACCOUNTANT, INC.

Article II

The principal place of business address:

6501 YOUNGERMAN CIRCLE
JACKSONVILLE, FL. 32244

The mailing address of the corporation is:

6501 YOUNGERMAN CIRCLE
JACKSONVILLE, FL. 32244

Article III

The purpose for which this corporation is organized is:

TO AIM BUSINESS WITH THIER ACCOUNTING PROCEDURES.

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:

TODD INGHAM
6501 YOUNGERMAN CIRCLE
JACKSONVILLE, FL. 32244

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

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Registered Agent Signature: TODD INGHAM

Article VI

The name and address of the incorporator is:

TODD INGHAM
6501 YOUNGERMAN CIRCLE
JACKSONVILLE, FL 32244

Incorporator Signature: TODD INGHAM

Article VII

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

Title: P
TODD INGHAM
6501 YOUNGERMAN CIRCLE
JACKSONVILLE, FL. 32244

Article VIII

The effective date for this corporation shall be:

08/11/2003