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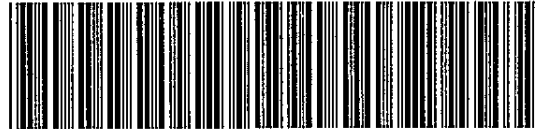
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**DEWITT LAW FIRM, P.A.**

37 NORTH ORANGE AVENUE  
POST OFFICE BOX 2625  
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ORLANDO, FLORIDA 32801-2625

SHERRI K. DEWITT  
ATTORNEY AT LAW

TELEPHONE NUMBER (407) 245-7723  
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October 24, 2003

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

Re: Articles of Incorporation for:  
ACCOUNTING & TAX STRATEGIES, INC.

Please find enclosed the Article of Incorporation for the above named Incorporation. As well as the applicable fee of \$78.75. Please note that there is an original and a copy of the application as well as a SASE for a CERTIFIED copy to be returned to our office.

We appreciate your assistance in this matter. Please feel free to call me with any questions that you may have.

Sincerely,



Denise Rich  
Office Manager / Legal Assistant

Encl.

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**ARTICLES OF INCORPORATION  
OF  
ACCOUNTING & TAX STRATEGIES, INC.**

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TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

**ARTICLE I - NAME**

The name of this corporation shall be ACCOUNTING & TAX STRATEGIES, INC.

**ARTICLE II - DURATION**

This corporation shall have perpetual existence commencing on the date of this filing of these Articles with the Department of State.

**ARTICLE III - PURPOSE**

To provide Consulting which the State of Florida permits.

**ARTICLE IV - CAPITAL STOCK**

This corporation is authorized to issue One Hundred (100 ) shares of Ten Dollar (\$10.00) par value common stock which shall be designated as "Common Shares."

**ARTICLE V - PRE-EMPTIVE RIGHTS**

Every shareholder, upon the sale for cash of any new stock of this corporation, shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

**ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT**

The street address of the initial registered office of this corporation is 6516 Haughton Lane, Orlando, FL , and the name of the initial registered agent of this corporation at that address is Robert J. Jablonsky, whose address is 6516 Haughton Lane, Orlando, FL 32835. Principal address is same as registered.

**ARTICLE VII - INITIAL BOARD OF DIRECTORS**

This corporation shall have (1) one director constituting the initial Board of Directors. The number of directors may be either increased or decreased from time to time by the bylaws, however, there shall never be less than (1) one Director. The name and addresses of the initial Board of Directors of the corporation is:

**NAME**

Robert J. Jablonsky

**ADDRESS**

6516 Haughton Lane  
Orlando, FL 32835

**ARTICLE VIII - INCORPORATORS**

The name and address of the Incorporator signing these Articles is Robert J. Jablonsky, whose address is 6516 Haughton Lane, Orlando, Florida 32835.

**ARTICLE IX- INITIAL OFFICEERS**

The name and address of the initial officer of the corporation who shall hold office for the first year of the corporation or until his successor is elected or appointed is:

Robert J. Jablonsky, Director

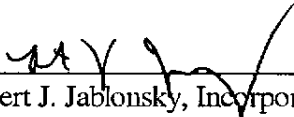
**ARTICLE X - INDEMNIFICATION**

The corporation shall indemnify any Officer or Director or any former officer or director, to the full extent permitted by law.

**ARTICLE XI - AMENDMENT**

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the \_\_\_\_ day of October, 2003.

  
\_\_\_\_\_  
Robert J. Jablonsky, Incorporator

**STATE OF FLORIDA  
COUNTY OF ORANGE**

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared Robert J. Jablonsky and who acknowledged before me that he executed these Articles of Incorporation for the purposes and consideration therein expressed.

24<sup>th</sup> IN WITNESS WHEREOF, I have set my hand and seal in the State and County above, this  
day of October, 2003.

*Denise B. Rich*  
NOTARY PUBLIC, State of Florida

Personally known \_\_\_\_\_ or  
Type of Identification produced J145-770-61-102-0

**ACCEPTANCE**

I HEREBY CERTIFY that I am a permanent resident of Orange County, Florida, residing  
at the place indicated above and I hereby accept the foregoing designation as Registered Agent.

*Robert J. Jablonsky*  
Robert J. Jablonsky  
Registered Agent

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