Electronic Articles of Incorporation For

P04000002659 FILED January 02, 2004 Sec. Of State

BUCHWALD TAX FIRM, P.A.

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:

BUCHWALD TAX FIRM, P.A.

Article II

The principal place of business address:

11555 HERON BAY BLVD. SUITE 200 CORAL SPRINGS, FL. US 33076

The mailing address of the corporation is:

11555 HERON BAY BLVD. SUITE 200 CORAL SPRINGS, FL. US 33076

Article III

The purpose for which this corporation is organized is:

THE CORPORATION IS ORGANIZED FOR THE PURPOSE OF ENGAGING IN THE PRACTICE OF $\hfill\Box$ ACCOUNTING AND TAX SERVICES AND ALL IT'S FIELDS OF SPECIALIZATION ENGAGED IN BY CERTIFIED PUBLIC ACCOUNTANTS.

Article IV

The number of shares the corporation is authorized to issue is: 10,000

Article V

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

JAIME S BUCHWALD CPA 11555 HERON BAY BLVD. SUITE 200 CORAL SPRINGS, FL. 33076 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JAIME S. BUCHWALD, CPA

Article VI

The name and address of the incorporator is:

JAIME S. BUCHWALD, CPA 11555 HERON BAY BLVD. SUITE 200 CORAL SPRINGS, FL 33076

Incorporator Signature: JAIME S. BUCHWALD, CPA

Article VII

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

Title: PSD JAIME S BUCHWALD CPA 11555 HERON BAY BLVD., SUITE 200 CORAL SPRINGS, FL. 33076 US

Article VIII

The effective date for this corporation shall be:

01/01/2004