

**Electronic Articles of Incorporation
For**

P04000009314
FILED
January 12, 2004
Sec. Of State

MARTIN S. HARRIS, CPA, PA

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:

MARTIN S. HARRIS, CPA, PA

Article II

The principal place of business address:

525 CORAL DRIVE
CAPE CORAL, FL. 33904

The mailing address of the corporation is:

525 CORAL DRIVE
CAPE CORAL, FL. 33904

Article III

The purpose for which this corporation is organized is:

THE PURPOSE OF THIS CORPORATION IS TO CONDUCT A CERTIFIED
PUBLIC ACCOUNTING PRACTICE AND TO CONDUCT SUCH SERVICES
THAT ARE RELATED THERETO.

Article IV

The number of shares the corporation is authorized to issue is:

200

Article V

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

MARTIN S HARRIS
525 CORAL DRIVE
CAPE CORAL, FL. 33904

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

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Registered Agent Signature: MARTIN S. HARRIS

Article VI

The name and address of the incorporator is:

MARTIN S. HARRIS
525 CORAL DRIVE

CAPE CORAL, FLORIDA 33904

Incorporator Signature: MARTIN S. HARRIS

Article VII

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

Title: PRES
MARTIN S HARRIS
525 CORAL DRIVE
CAPE CORAL, FL. 33904

Article VIII

The effective date for this corporation shall be:

01/12/2004