Electronic Articles of Incorporation For

P04000017955 FILED January 26, 2004 Sec. Of State

GURNEY'S ACCOUNTING SERVICE, 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:

GURNEY'S ACCOUNTING SERVICE, INC.

Article II

The principal place of business address: 1092 LAUREL OAKS COURT OVIEDO, FL. US 32765

The mailing address of the corporation is:

1092 LAUREL OAKS COURT OVIEDO, FL. US 32765

Article III

The purpose for which this corporation is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is: 1000

Article V

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

MARK T GURNEY 1092 LAUREL OAKS COURT OVIEDO, FL. 32765 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: MARK T. GURNEY

Article VI

The name and address of the incorporator is:

MARK T. GURNEY 1092 LAUREL OAKS COURT OVIEDO, FL 32765

Incorporator Signature: MARK T. GURNEY

Article VII

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

Title: P,S MARK T GURNEY 1092 LAUREL OAKS COURT OVIEDO, FL. 32765

Title: VP CANDACE W GURNEY 1092 LAUREL OAKS COURT OVIEDO, FL. 32765 US

Article VIII

The effective date for this corporation shall be:

01/26/2004