Electronic Articles of Incorporation For

P04000020619 FILED January 30, 2004 Sec. Of State

J.P. MCCOURT, C.P.A., 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:

J.P. MCCOURT, C.P.A., P.A.

Article II

The principal place of business address:

6993 80TH TERRACE PINELLAS PARK, FL. US 33781

The mailing address of the corporation is:

6993 80TH TERRACE PINELLAS PARK, FL. 33781

Article III

The purpose for which this corporation is organized is:

TO ENGAGE IN AND CARRY ON ALL BRANCHES OF THE PRACTICE OF A CERTIFIED PUBLIC ACCOUNTANT WITHIN THE STATE OF FLORIDA, AND TO DO THOSE THINGS THAT ARE NECESSARY OR PROPER IN CONNECTION WITH THAT PRACTICE

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:

NANCY G FARAGE 707 N. FRANKLIN ST. 4TH FLOOR TAMPA, FL. 33602 I certify that I am familiar with and accept the responsibilities of registered agent.

P04000020619 FILED January 30, 2004 Sec. Of State

Registered Agent Signature: NANCY G. FARAGE

Article VI

The name and address of the incorporator is:

J. P. MCCOURT 6993 80TH TERRACE PINELLAS PARK, FL 33781

Incorporator Signature: J.P, MCCOURT

Article VII

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

Title: P J P MCCOURT 6993 80TH TERRACE PINELLAS PARK, FL. 33781 US

Article VIII

The effective date for this corporation shall be:

01/30/2004