Electronic Articles of Incorporation For

P04000046691 FILED March 15, 2004 Sec. Of State FCHESSER

JOHN L. RUSSELL & ASSOCIATES, 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:

JOHN L. RUSSELL & ASSOCIATES, P.A.

Article II

The principal place of business address:

4413 BUCKEYE COURT ORLANDO, FL. 32804

The mailing address of the corporation is:

4413 BUCKEYE COURT ORLANDO, FL. 32804

Article III

The purpose for which this corporation is organized is:

TO PROVIDE TAX PREPARATION AND CONSULTATION SERVICES TO THE PUBLIC OR ANY AND ALL BUSINESS ALLOWED BY THE LAWS OF THE STATE OF FLORIDA OR THE UNITED STATES.

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:

JOHN L RUSSELL 4413 BUCKEYE COURT ORLANDO, FL. 32804 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JOHN L. RUSSELL

Article VI

The name and address of the incorporator is:

JOHN L. RUSSELL 4413 BUCKEYE COURT ORLANDO, FL 32804

Incorporator Signature: JOHN L. RUSSELL

Article VII

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

Title: PSD JOHN L RUSSELL 4413 BUCKEYE COURT ORLANDO, FL. 32804

Article VIII

The effective date for this corporation shall be:

03/15/2004