Electronic Articles of Incorporation For

P04000085295 FILED June 01, 2004 Sec. Of State jshivers

BRIAN PALMER ACCOUNTING & TAX, 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:

BRIAN PALMER ACCOUNTING & TAX, INC.

Article II

The principal place of business address:

2937 BEE RIDGE ROAD #2 SARASOTA, FL. 34239

The mailing address of the corporation is:

2937 BEE RIDGE ROAD #2 SARASOTA, FL. 34239

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: 10000

Article V

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

BRIAN PALMER 2937 BEE RIDGE ROAD #2 SARASOTA, FL. 34239 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: BRIAN PALMER

Article VI

The name and address of the incorporator is:

BRIAN PALMER 2937 BEE RIDGE ROAD SUITE 2 SARASOTA, FL 34239

Incorporator Signature: BRIAN PALMER

Article VII

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

Title: P BRIAN PALMER 2937 BEE RIDGE ROAD, SUITE 2 SARASOTA, FL. 34239

Title: VP BARBARA PALMER 2937 BEE RIDGE ROAD, SUITE 2 SARASOTA, FL. 34239

Article VIII

The effective date for this corporation shall be:

06/01/2004