

**Electronic Articles of Incorporation
For**

P05000045615
FILED
March 28, 2005
Sec. Of State
jshivers

FRP ACCOUNTING & TAXES, 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:

FRP ACCOUNTING & TAXES, INC.

Article II

The principal place of business address:

10321 SW 147 CT. CIR.
#6
MIAMI, FL. 33196

The mailing address of the corporation is:

10321 SW 147 CT. CIR.
#6
MIAMI, FL. 33196

Article III

The purpose for which this corporation is organized is:

ACCOUNTING & TAXES SERVICES

Article IV

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

500

Article V

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

FERNANDO RIOS
10321 SW 147 CT. CIR.
#6
MIAMI, FL. 33196

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

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Registered Agent Signature: FERNANDO RIOS

Article VI

The name and address of the incorporator is:

FERNANDO RIOS
10321 SW 147 CT. CIR. #6
MIAMI FL 33196

Incorporator Signature: FERNANDO RIOS

Article VII

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

Title: P
FERNANDO RIOS
10321 SW 147 CT. CIR. #6
MIAMI, FL. 33196

Article VIII

The effective date for this corporation shall be:

04/01/2005