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Estelle W. Ross. CPA 5206 Fairway One Drive Valrico, Florida 33594-8233

Florida Department of State Division of Corporations P. O. Box 6327 Tallahassee, Florida 32314-6327

Subject: Estelle W. Ross, CPA, PA.

Gentlemen:

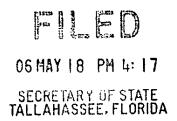
Enclosed re an original and two (2) copies of the articles of incorporation and a check for \$87.50, covering the filing fee, Certified Copy and the Certificate of Status for the new corporation.

Sincerely yours,

Estelle W. Ross, CPA 5206 Fairway One Drive Valrico, Florida 33594

(813) 661-9292

Estelle W. Ross, CPA, PA 5206 Fairway One Drive Valrico, FL 33594-8233



Articles of Incorporation

In compliance with Chapter 607 and Chapter 621, F.S. (Profit)

Article I Name:

The name of the corporation shall be Estelle W. Ross, CPA, PA.

Article II Principal Office:

The principal place of business and mailing address is:

5206 Fairway One Drive Valrico, FL 33594

Article III Purpose:

The purpose for which the corporation is organized is to provide accounting and tax services as allowed under the laws and regulations of the State of Florida and the United States of America.

Article IV Shares:

The number of shares of stock is one hundred (100).

Article V Initial Officers and/or Directors

The initial officers and directors are:

Estelle W. Ross, CPA President and Director 5206 Fairway One Drive Valrico, FL 33594-8233

Article VI Registered Agent:

The Registered Agent for the corporation is:

Estelle W. Ross, CPA 5206 Fairway One Drive Valrico, FL 33594-8233 06 MAY 18 PH 4: 17

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Article VII Incorporator:

The Incorporator is:

Estelle W. Ross, CPA 5206 Fairway One Drive Valrico, FL 33594-8233

Having been named as registered agent to accept service of process for the above named corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Signature/Registered Agent

Signature/Incorporator

Date

Date