Electronic Articles of Incorporation For

P06000086809 FILED June 27, 2006 Sec. Of State wcunningham

HBJ TAX CONSULTANTS, 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:

HBJ TAX CONSULTANTS, INC.

Article II

The principal place of business address:

111 - 2ND AVENUE NE

#510

ST. PETERSBURG, FL. 33701

The mailing address of the corporation is:

111 - 2ND AVENUE NE

#510

ST. PETERSBURG, FL. 33701

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: 300

Article V

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

MICHAEL BRENNAN

111 - 2ND AVENUE NE

#510

ST. PETERSBURG, FL. 33701

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

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Registered Agent Signature: MICHAEL BRENNAN

Article VI

The name and address of the incorporator is:

LARRY HEINKEL 111 - 2ND AVENUE NE #510 ST. PETERSBURG, FL 33701

Incorporator Signature: LARRY HEINKEL

Article VII

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

Title: P,D MICHAEL BRENNAN 111 - 2ND AVENUE NE #510 ST. PETERSBURG, FL. 33701

Article VIII

The effective date for this corporation shall be:

07/01/2006