

**Electronic Articles of Incorporation  
For**

P07000025303  
FILED  
February 26, 2007  
Sec. Of State  
thampton

BIG FOUR CPAS, 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:

BIG FOUR CPAS, INC

**Article II**

The principal place of business address:

8795 58TH WAY  
PINELLAS PARK, FL. 33782

The mailing address of the corporation is:

8795 58TH WAY  
PINELLAS PARK, FL. 33782

**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:

1000

**Article V**

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

SPENCER S WEBB  
8795 58TH WAY  
PINELLAS PARK, FL. 33782

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

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Registered Agent Signature: SPENCER S WEBB

### **Article VI**

The name and address of the incorporator is:

SPENCER S WEBB  
8795 58TH WAY

PINELLAS PARK, FL 33782

Incorporator Signature: SPENCER S WEBB

### **Article VII**

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

Title: P  
SPENCER S WEBB  
8795 58TH WAY  
PINELLAS PARK, FL. 33782

### **Article VIII**

The effective date for this corporation shall be:

02/26/2007