Electronic Articles of Incorporation For

P07000084795 FILED July 26, 2007 Sec. Of State jshivers

ACCELL TAX & ACCOUNTING, 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:

ACCELL TAX & ACCOUNTING, INC.

Article II

The principal place of business address:

23106 SR 54 TAMPA, FL. 33549

The mailing address of the corporation is:

23106 SR 54 TAMPA, FL. 33549

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: 100

Article V

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

CHRIS HIESTAND 21106 SR 54 LUTZ, FL. 33549 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: CHRIS HIESTAND

Article VI

The name and address of the incorporator is:

CHRIS HIESTAND 23106 SR 54

LUTZ, FL 33549

Incorporator Signature: CHRIS HIESTAND

Article VII

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

Title: P CHRIS HIESTAND 23106 SR 54 LUTZ, FL. 33549

Title: VP DANIELLE LOUGHRAN 2011 W CLEVELAND ST., STE A TAMPA, FL. 33606

Title: VP KRISTEN BRAND 2011 W CLEVELAND ST., STE A TAMPA, FL. 33606

Title: S KEVIN LEE 1925 BARTOW RD., STE 100 LAKELAND, FL. 33801

Title: T DAN COLLINS 2011 W CLEVELAND ST., STE A TAMPA, FL. 33606

Title: D HOMAN LAJEVARDI 2011 W. CLEVELAND ST., STE A TAMPA, FL. 33606

Article VIII

The effective date for this corporation shall be:

07/26/2007