Electronic Articles of Incorporation For

P10000000007 FILED December 31, 2009 Sec. Of State tburch

MASTER TAX PROFESSIONAL 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:

MASTER TAX PROFESSIONAL ACCOUNTING, INC.

Article II

The principal place of business address:

5209 SAN JOSE BLVD SUITE # 103 JACKSONVILLE, FL. 32207

The mailing address of the corporation is:

5209 SAN JOSE BLVD SUITE # 103 JACKSONVILLE, FL. 32207

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:

RICHARD HOWARD 5209 SAN JOSE BLVD SUITE # 103 JACKSONVILLE, FL. 32207 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: RICHARD HOWARD

Article VI

The name and address of the incorporator is:

ULLI STEINER-MASSEY PO BOX 760

GENEVA, AL. 36340

Incorporator Signature: ULLI STEINER-MASSEY

Article VII

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

Title: P RICHARD HOWARD 5209 SAN JOSE BLVD, SUITE # 103 JACKSONVILLE, FL. 32207

Article VIII

The effective date for this corporation shall be:

12/30/2009

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