

**Electronic Articles of Incorporation
For**

P10000042828
FILED
May 18, 2010
Sec. Of State
cgolden

GPS TAX AND 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:

GPS TAX AND ACCOUNTING INC.

Article II

The principal place of business address:

651 ALTERNATE 19
PALM HARBOR, FL. 34683

The mailing address of the corporation is:

651 ALTERNATE 19
PALM HARBOR, FL. 34683

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:

DIANE J SMITH
651 ALT. 19
PALM HARBOR, FL. 34683

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

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Registered Agent Signature: DIANE J SMITH

Article VI

The name and address of the incorporator is:

DIANE J SMITH
651 ALT 19

PALM HARBOR, FL 34683

Incorporator Signature: DIANE J SMITH

Article VII

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

Title: PST
DIANE J SMITH
651 ALT 19
PALM HARBOR, FL. 34683