Electronic Articles of Incorporation For

P11000068195 FILED July 29, 2011 Sec. Of State jshivers

CPA TAX & CONSULTING, P.A.

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: CPA TAX & CONSULTING, P.A.

Article II

The principal place of business address:

5352 SILVER LEAF LANE SARASOTA, FL. 34233

The mailing address of the corporation is:

PO BOX 18027 SARASOTA, FL. 34233

Article III

The purpose for which this corporation is organized is: ACCOUNTING AND CONSULTING SERVICES

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:

DAVID R WINTERROWD 5352 SILVER LEAF LANE SARASOTA, FL. 34233

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

Registered Agent Signature: DAVID R WINTERROWD

Article VI

The name and address of the incorporator is:

DAVID R WINTERROWD 5352 SILVER LEAF LANE

SARASOTA, FL 34233

Electronic Signature of Incorporator: DAVID R WINTERROWD

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

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

Title: P DAVID R WINTERROWD PO BOX 18027 SARASOTA, FL. 34276

Title: D TAMI A PANOZZO PO BOX 18027 SARASOTA, FL. 34276

Article VIII

The effective date for this corporation shall be:

07/25/2011

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