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CORPORATION NAME(S) & DOCUMENT NUMBER(S) (If known): ACCOUNTING PLUS TAX SERVICE, INC.			OF STATE SEPONATIONS
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NEW FILINGS	AMENDMENTS		
Profit	Amendment		
NonProfit	Resignation of R.A., Office	cer/Director	
Limited Liability	Change of Registered Ag	ant	
Domestication	Dissolution/Withdrawal		
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OTHER FILINGS	REGISTRATION/ QUALIFICATION	<i>JI</i> *	•
Annual Report	Foreign		
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ARTICLES OF INCORPORATION

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I

The Corporate name is: ACCOUNTING PLUS TAX SERVICE, INC.

ARTICLE II

DURATION

This Corporation shall commence as of the date of the complete execution and acknowledgment of these Articles and shall have perpetual existence.

ARTICLE III

PURPOSE

This Corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV

CAPITAL STOCK

The aggregate number of shares which the Corporation has authority to issue is 7,500 all of which shall be common shares with a no par value.

EFFECTIVE DATE

JAN 6 1995

ARTICLE V

REGISTERED OFFICE

The street address of the initial Principle Office of the Corporation is:

12399 S. ORANGE BLOSSOM TRAIL ORLANDO, FL 32837

and the name and address of the initial Registered Agent is GREG ELKINS, 12319 S. ORANGE BLOSSOM TRAIL, SUITE #288, ORLANDO, FL 32837. The Board of Directors may, from time to time, move the principal office to any other address.

ARTICLE VI

DIRECTORS

There shall be a Board of Directors for this Corporation which shall consist of not less than one (1). Except for the number constituting the initial Board of Directors, the number of directors may be increased or diminished from time to time by the By-Laws adopted by the Shareholders.

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The name and street address of the initial Board of directors of this Corporation, who, subject to these Articles of Incorporation and the Laws of the State of Florida, shall hold office until the first annual meeting of the Shareholders or until his/her resignation, removal from office or death is:

GREG ELKINS
147 LAKE POINTE CIRCLE
KISSIMMEE, FL 34743
SEC/TREA

BRIDGET ELKINS 147 LAKE POINTE CIRCLE KISSIMMEE, FL 34743 CHAIRMAN

ARTICLE VIII

INCORPORATOR

The name and address of the Incorporator is:

GREG ELKINS
147 LAKE POINTE CIRCLE
KISSIMMEE, FL 34743
Phone: (407) 240-7262

ARTICLE IX

BY - LAWS

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors of the Shareholders.

ARTICLE_X

INDEMNIFICATION

This Corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE XI

AMENDMENT

The Corporation reserves the right to amend or repeal any provisions contained in these Articles or any amendment hereto, any right conferred upon the Shareholders are subject to this resolutions.

IN WITNESS WHEREOF. I have Subscribed my name this 6 day of JANUARY, 1995.

S. E. C. Incorporator

CERTIFICATE OF REGISTERED AGENT

Having been named to act as Registered Agent for the above named Corporation, at the place designated in the foregoing Articles of Incorporation, I hereby agree to act in this capacity, and I further agree to comply with the provision of all statutes relative to the proper and complete performance of duties.

Registered Agent

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