

**Electronic Articles of Incorporation
For**

P03000033767
FILED
March 25, 2003
Sec. Of State

AMERICAN TAX & ACCOUNTING SERVICES 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:

AMERICAN TAX & ACCOUNTING SERVICES INC.

Article II

The principal place of business address:

11836 W SAMPLE ROAD
CORAL SPRINGS, FL. 33065

The mailing address of the corporation is:

P.O. BOX 9741
CORAL SPRINGS, FL. 33075

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:

500

Article V

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

MOHAMMAD A MUGHAL
11836 W SAMPLE ROAD
CORAL SPRINGS, FL. 33065

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

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Registered Agent Signature: MOHAMMAD A. MUGHAL

Article VI

The name and address of the incorporator is:

MOHAMMAD A. MUGHAL
11836 W SAMPLE ROAD
CORAL SPRINGS
FL 33065

Incorporator Signature: MOHAMMAD A. MUGHAL

Article VII

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

Title: P
MOHAMMAD A MUGHAL
11836 W SAMPLE ROAD
CORAL SPRINGS, FL. 33065

Article VIII

The effective date for this corporation shall be:

03/24/2003