Electronic Articles of Incorporation For

P06000144350 FILED November 16, 2006 Sec. Of State bmcknight

C.P.A. & TAX GROUP 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:

C.P.A. & TAX GROUP P.A.

Article II

The principal place of business address:

5445 COLLINS AVENUE UNIT CU-21 MIAMI BEACH, FL. 33140

The mailing address of the corporation is:

5445 COLLINS AVENUE UNIT CU-21 MIAMI BEACH, FL. 33140

Article III

The purpose for which this corporation is organized is: CPA & TAX SERVICE

Article IV

The number of shares the corporation is authorized to issue is: 5

Article V

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

JOHN B ROMEUS 5445 COLLINS AVENUE UNIT CU-21 MIAMI BEACH. FL. 33140 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JOHN ROMEUS

Article VI

The name and address of the incorporator is:

RAFAEL MEDINA 5445 COLLINS AVENUE UNIT CU-21

MIAMI BEACH FL 33140

Incorporator Signature: RAFAEL MEDINA

Article VII

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

Title: P MEDINA RAFAEL 5445 COLLINS AVENUE UNIT CU-21 MIAMI, FL. 33140

Title: VP EDNER RAFAEL 5445 COLLINS AVENUE UNIT CU-21 MIAMI, FL. 33140

Title: MGR EGUNE SAMUEAL 5445 COLLINS AVENUE UNIT CU-21 MIAMI, FL. 33140

Article VIII

The effective date for this corporation shall be:

11/10/2006