

**Electronic Articles of Incorporation
For**

P07000080982
FILED
July 16, 2007
Sec. Of State
tburch

CAP ACCOUNTING & TAX 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:

CAP ACCOUNTING & TAX SERVICES INC.

Article II

The principal place of business address:

11725 COLLIER BLVD
A
NAPLES, FL. 34116

The mailing address of the corporation is:

11725 COLLIER BLVD
A
NAPLES, FL. 34116

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:

ARGUELLO CLAUDIO
11725 COLLIER BLVD
A
NAPLES , FLORIDA, FL. 34116

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

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Registered Agent Signature: CLAUDIO ARGUELLO

Article VI

The name and address of the incorporator is:

CLAUDIO ARGUELLO
1060 GOLDEN GATE BLVD E

NAPLES , FLORIDA 34120

Incorporator Signature: CLAUDIO ARGUELLO

Article VII

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

Title: P
CLAUDIO ARGUELLO
1060 GOLDEN GATE BLVD E
NAPLES, FLORIDA, FL. 34120 US

Title: VP
PRITPAL AHDI
2750 INLET COVE LANE WEST
NAPLES, FLORIDA, FL. 34120 US

Title: VP
ALVARO J ARGUELLO
2776 INLET COVE LANE WEST
NAPLES, FLORIDA, FL. 34120 US

Article VIII

The effective date for this corporation shall be:

07/12/2007