

**Electronic Articles of Incorporation
For**

P10000081204
FILED
October 05, 2010
Sec. Of State
wcunningham

PENGUIN TAX 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:

PENGUIN TAX INC

Article II

The principal place of business address:

4151 MEMORIAL DRIVE
SUITE 209B
DECATUR, GA. US 30032

The mailing address of the corporation is:

5001 SOUTH UNIVERSITY DRIVE
SUITE B
DAVIE, FL. US 33328

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:

1000

Article V

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

SOUTH FLORIDA TAX
5001 SOUTH UNIVERSITY DRIVE
SUITE B
DAVIE, FL. 33328

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

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Registered Agent Signature: SCOTT E ITKIN

Article VI

The name and address of the incorporator is:

SCOTT E ITKIN
5001 SOUTH UNIVERSITY DRIVE
SUITE B
DAVIE, FL 33328

Incorporator Signature: SCOTT E ITKIN

Article VII

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

Title: P
ROBERT ITKIN
4151 MEMORIAL DRIVE, SUITE 209B
DECATUR, GA. 30032 US