

P01000110895
EVA M. CUETO

13274 NW 2nd Terrace
Miami, FL 33182
Tel.: (305) 227-3040
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November 13, 2001

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314
Attn: New Filing Section

600004684826--7
-11/16/01--01037--006
*****78.75 *****78.75

Ref: Articles of Incorporation of
EMC Tax Services, Inc.

Please find enclosed two executed copies of the Articles of Incorporation of **EMC Tax Services, Inc.** for filing according to §607.0120 of the Florida Statutes. You will also find enclosed a check for \$78.75 in payment of the applicable filing fees.

Please send photocopy of recorded articles evidencing filing and Certified Copy of registration to the above address to the attention of the undersigned.

Sincerely yours,

Eva M Cueto

Eva M. Cueto, Incorporator.

FILED
01 NOV 16 PM 12:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

11-20-01
acc

**ARTICLES OF INCORPORATION
OF
EMC Tax Services, Inc.**

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

ARTICLE I - NAME

The name of this Corporation is EMC Tax Services, Inc. and its address is 13274 NW 2nd Terrace, Miami, FL 33182

ARTICLE II - DURATION

This Corporation will have perpetual existence.

ARTICLE III - NATURE OF BUSINESS

This Corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States of America, the State of Florida or any other state, country, territory or nation.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 1,000 (one thousand) shares of common stock of \$1.00 (one dollar) par value.

ARTICLE V - PREEMPTIVE RIGHTS

Every shareholder upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he or she already holds, will have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price that it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 13274 NW 2nd Terrace, Miami, FL 33182 and the name of the initial registered agent of this Corporation is Eva M. Cueto.

FILED
01 NOV 16 PM 12:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This Corporation will have one (1) Director initially. The number of Directors may be either increased or decreased from time to time by the Bylaws, but will never be less than one (1). The names and addresses of the initial Directors of this Corporation are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Eva M. Cueto	13274 NW 2 nd Terrace Miami, FL 33182

ARTICLE VIII - OFFICERS

The officers of the Corporation shall consist of:

President:	Eva M. Cueto
Secretary:	Eva M. Cueto
Treasurer:	Eva M. Cueto

ARTICLE IX - BYLAWS

The Bylaws of this Corporation may be adopted, altered, amended or repealed by the majority of either the Shareholders or Directors.

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 - INCORPORATOR

The name and address of the person signing these Articles of Incorporation are:

Eva M. Cueto
13274 NW 2nd Terrace
Miami, FL 33182

ARTICLE XII - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles

of Incorporation, in accordance with the provisions of the Florida Business Corporation Act.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 13th day of November 2001.

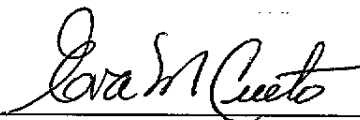


EVA M. CUETO, INCORPORATOR

ACCEPTANCE BY REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE VI OF THESE ARTICLES OF INCORPORATION, THE UNDERSIGNED, EVA M. CUETO, HEREBY DECLARES THAT SHE IS FAMILIAR WITH THE DUTIES AND RESPONSIBILITIES OF A REGISTERED AGENT AND AGREES TO ACT IN THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF HER DUTIES.

DATED THIS 13TH DAY OF NOVEMBER 2001.



EVA M. CUETO
REGISTERED AGENT