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FILED

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August 7, 2002
Secretary of State
Division of Corporation
Post Office Box 6327
Tallahassee, Florida 32314

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

100007009051--8
-08/09/02--01022--004
*****70.00 *****70.00

Re: A & G ACCOUNTING & TAX SERVICES, INC.

Enclosed please find the original and one copy of Article of Incorporation, together with my check in the amount of \$70.00. This represents the cost of the filing fees, copy of Articles of Incorporation and fee for registered agent designation for the above named corporation.

Very truly yours,

Shelagh P. Albino-Granger

UT 8-12-03

ARTICLES OF INCORPORATION

Of

A & G ACCOUNTING & TAX SERVICES, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber(s) to these Articles of Incorporation natural person(s) competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I - CORPORATE NAME

The name of the corporation is:

A & G ACCOUNTING & TAX SERVICES, INC.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is- authorized to issue ONE HUNDRED shares (100) of ONE Dollar(s) (\$1) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT AND PRINCIPLE
OFFICE

The name and street address of - the Initial Register Office, Registered Agent and Principle Office of this Corporation is:

Sheelagh P. Albino-Gonzalez
8780 Taft Street
Pembroke Pines, Florida 33024

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have ONE (1) director(s) initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial director(s) of the corporation are as follows:

Sheelagh P. Albino-Gonzalez
8780 Taft Street
Pembroke Pines, Florida 33024

ARTICLE VII - INCORPORATORS

The names and addresses of the person(s) signing these Articles of Incorporation are as follows:

Sheelagh P. Albino-Gonzalez
8780 Taft Street
Pembroke Pines, Florida 33024

IN WITNESS WHEREOF, the- undersigned director(s) have executed these Articles of Incorporation this 7 day of August 2002.

Sheelagh P. Albino-Gonzalez

STATE OF FLORIDA
COUNTY OF Broward

Before me, a Notary Public authorized to take acknowledgements in the State and County set forth above, personally appeared

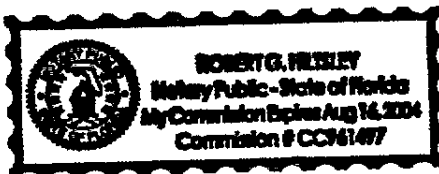
Sheelagh P. Albino-Gonzalez

Known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, and who acknowledge before me that ~~He~~ executed the Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal, in the State and County aforesaid, this 7 day of August 2002.

(Notary Seal)

Robert G. Wiley
(Notary Public, State of Florida at Large)



CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT
OF

A & G ACCOUNTING & TAX SERVICES, INC.

FILED

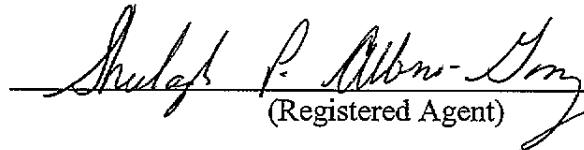
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to Florida Statutes Sections 48.091 and 607.034, the following is submitted:
The above corporation, desiring to organize under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation at 8780 Taft Street, Pembroke Pines, Florida 33024 has named Sheelagh P. Albino-Gonzalez located at the aforesaid address, as its Registered Agent to accept service of process within this state. The principal and mailing address of the corporation is the same as the registered agent.

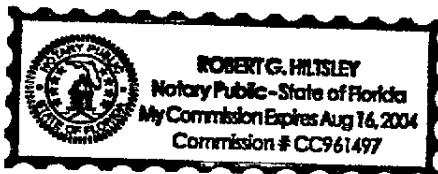
ACKNOWLEDGEMENT

Having been named to accept service of process for the above state corporation at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of Florida Law in keeping open said office.


(Registered Agent)

State of Florida
County of BROWARD

Acknowledged by Sheelagh P. Albino-Gonzalez, who
is known to me.



Robert G. Hilsley, Notary in FL
August 7, 2002