

**Electronic Articles of Incorporation
For**

**P02000095348
FILED
September 04, 2002
Sec. Of State**

MICHAEL L. GARCIA, C.P.A., 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:

MICHAEL L. GARCIA, C.P.A., INC.

Article II

The principal place of business address:

2 ARONOVITZ LANE
KEY WEST, FL. US 33040

The mailing address of the corporation is:

2 ARONOVITZ LANE
KEY WEST, FL. US 33040

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:

20

Article V

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

MICHAEL L GARCIA
2 ARONOVITZ LANE
KEY WEST, FL. 33040

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

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Registered Agent Signature: MICHAEL L. GARCIA

Article VI

The name and address of the incorporator is:

MICHAEL L. GARCIA
2 ARONOVITZ LANE
KEY WEST, FL 33040

Incorporator Signature: MICHAEL L. GARCIA

Article VII

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

Title: P
MICHAEL L GARCIA
2 ARONOVITZ LANE
KEY WEST, FL. 33040 US

Article VIII

The effective date for this corporation shall be:

09/30/2002