

**Electronic Articles of Incorporation
For**

P02000107394
FILED
October 04, 2002
Sec. Of State

GUERRA 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:

GUERRA TAX SERVICES, INC

Article II

The principal place of business address:

8181 NW 36 STREET
1004
MIAMI, FL. 33166

The mailing address of the corporation is:

8181 NW 36 STREET
1004
MIAMI, FL. 33166

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:

TONI GONZALEZ
331 85 STREET
MIAMI BEACH, FL. 33141

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

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Registered Agent Signature: TNY GONZALEZ

Article VI

The name and address of the incorporator is:

ANGEL GUERRA
8309 SW 142ND AVENUE
MIAMI, FL 33183

Incorporator Signature: ANGEL GUERRA

Article VII

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

Title: P
ANGEL GUERRA
8309 SW 142ND AVENUE
MIAMI, FL. 33183

Article VIII

The effective date for this corporation shall be:

10/04/2002