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SECRETARY OF STATE
TALLAHASSEE, FLORIDA
03 JUN -5 AM 8:29

TRANSMITTAL LETTER

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

SUBJECT: Musical Solutions, Corp.
(PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX)

Enclosed are an original and one (1) copy of the articles of incorporation and a check for:

\$70.00 Filing Fee
 \$78.75 Filing Fee & Certificate of Status

<input type="checkbox"/> \$78.75 Filing Fee & Certified Copy	<input type="checkbox"/> \$87.50 Filing Fee, Certified Copy & Certificate of Status
ADDITIONAL COPY REQUIRED	

FROM: Tax Defense Center, Inc.
Name (Printed or typed)

2350 W 84th ST #20
Address

Niakah, FL 33016
City, State & Zip

305-825-2500
Daytime Telephone number

NOTE: Please provide the original and one copy of the articles.

**ARTICLES OF INCORPORATION
OF
MUSICAL SOLUTIONS, CORP.**

We, the undersigned, all of whom are of legal age, do hereby associate ourselves for the purpose of becoming a corporation under the laws of the State of Florida authorizing the formation of corporations.

ARTICLE I

The name of this corporation shall be:

MUSICAL SOLUTIONS, CORP.

ARTICLE II

The purpose is to engage in any activities of business permitted under the laws of the United States and the State of Florida.

ARTICLE III

It shall have authority to issue 100 shares of stock, all of one class, with \$ 1.00 par value.

ARTICLE IV

The corporation shall begin with \$ 100.00 capital.

ARTICLE V

The period of its duration is perpetual.

ARTICLE VI

The address of its principal office is:

**15355 SW 76TH TERRACE #105
MIAMI, FL 33193**

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ARTICLE V11

The number of directors constituting its initial Board of Directors is
(1) whose name(s) and address(es) is (are):

Mark S. Gregory
15355 SW 76th Terrace #105
Miami, FL 33193
President

ARTICLE V111

The name and address of the subscriber is:

Elysabet Montanez
2350 W 84th Street #20
Hialeah, FL 33016

ARTICLE IX

The registered agent and registered office for the corporation shall
be:

TAX DEFENSE CENTER, INC.
2350 W 84th Street #20
Hialeah, FL 33016

ARTICLE X

Shareholders shall be entitled to preemptive rights.

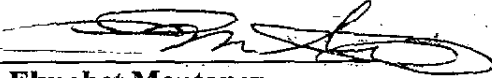

Elysabet Montanez

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

IN COMPLIANCE WITH SECTION 48.091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST THAT **MUSICAL SOLUTIONS, CORP.** DESIRING TO ORGANIZE OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA, WITH ITS PRINCIPAL PLACE OF BUSINESS AT THE CITY OF **MIAMI**, STATE OF FLORIDA HAS NAMED **TAX DEFENSE CENTER, INC.** AS ITS AGENTS TO ACCEPT SERVICE OF PROCESS WITHIN FLORIDA.

Signature:

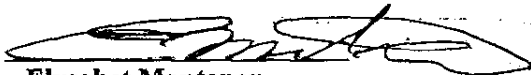


Elysabet Montanez

Title: INCORPORATOR

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

Signature:



Elysabet Montanez
Tax Defense Center, Inc.

Date: 6-2-03

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TALLAHASSEE, FLORIDA
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