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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Accounting, Consulting, IRS Representation, & Strategic Tax Planning.

801 South Federal Highway + Hollywood, FI 33020 + Telephone (954) 922-1903 + Facsimile (954) 926-6770

R. Kevin Cross, MST, E.A., T - Enrolled Agent, Accountant, Tax Specialist, & Financial Counselor & Advisor

V- R. Kevin Cross, MSI, E.A. & Steven R. Danielson, MA, EA. are enrolled to represent taxpayers before the Internal Revenue Service.

Steven R. Danielson, MA. EA., 9- Enrolled Agent, Accountant, Certified QuickBooks Pro Advisor, & Member NASD & SIPC

Wednesday, September 17, 2003

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

SUBJECT: Miranda & Graña, P.A.

Dear Sirs:

Please incorporate the above referenced corporation, Miranda & Graña, P.A., effective September 18, 2003 and mail filed articles to:

> Sir Tax 801 South Federal Highway Hollywood, FL 33020

Enclosed is an original and one copy of the articles of incorporation and a check for \$78.75 (to include the filing fee and a certified copy of the articles).

Thank you for your continued assistance in these matters.

Cordially yours,

R. KevinCross, MST, E.A. Master of Science in Taxation Enrolled Agent Specializing in Tax Controversies

RKC/dah

CC: Miranda & Graffa, P.A.



Secretary of State

September 30, 2003

SIR TAX 801 SOUTH FEDERAL HIGHWAY HOLLYWOOD, FL 33020

SUBJECT: MIRANDA & GRANA, P.A.

Ref. Number: W03000027977

We have received your document for MIRANDA & GRANA, P.A.. However, the document has not been filed and is being returned for the following:

The specific nature of business of the professional association must be stated in the document.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6934.

Loria Poole Document Specialist New Filings Section

Letter Number: 703A00053730

RECEIVED

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ARTICLES OF INCORPORATION

OF

Miranda & Graña, P.A.

The undersigned incorporator, for the purpose of forming a corporation under u S Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be:

Miranda & Graña, P.A.

The principal place of business of this corporation shall be:

208 SE 12th Street Ft. Lauderdale, FL 33316

ARTICLE II - NATURE OF BUSINESS

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

ARTICLE III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One thousand shares common stock at \$1.00 par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective September 18, 2003

SECRETARX GE SJATE
TALLAHASSEE FLORIDA
TALLAHASSEE FLORIDA

ARTICLE V - OFFICERS & DIRECTORS

The names and street addresses of the initial officers and directors, if any, who shall hold office the first year of the corporation's existence or until their successor(s) is (are) elected, are:

Ginger Miranda Saa President and Secretary 208 SE 12th Street Ft. Lauderdale, FL 33316

Lorena Graña
Vice President and Treasurer
208 SE 12th Street
Ft. Lauderdale, FL 33316

ARTICLE VI – INCORPORATORS

The names and street addresses of the incorporators to these articles of incorporation are:

Ginger Miranda Saa 208 SE 12th Street Ft. Lauderdale, FL 33316

Lorena Graña 208 SE 12th Street Ft. Lauderdale, FL 33316

IN WITNESS WHEREOF, the undersigned incorporators have executed these Articles of Incorporation this eighteenth day of September, 2003.

Signature of Incorporator

STATE OF FLORIDA. COUNTY OF BROWARD. CERTIFICATE DESIGNATING REGISTERED AGENT/REGISTERED OFFICE Pursuant to the provisions of the Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

The name of the corporation is:

Miranda & Graña, P.A.

The name and address of the registered agent and office is:

Ginger Miranda Saa

208 SE 12th Street

Ft. Lauderdale, FL 33316

TITI F: President

(Corporate Officer)

DATED: September 18, 2003

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, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF THE FLORIDA STATUTES.

SIGNATURE

Minance Mineral Agent)

DATED: September 18, 200