

**Electronic Articles of Incorporation
For**

**P03000118432
FILED
October 22, 2003
Sec. Of State**

JMG ACCOUNTANTS & AUDITORS, 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:

JMG ACCOUNTANTS & AUDITORS, INC.

Article II

The principal place of business address:

2911 SW 134TH AVENUE
MIAMI, FL. 33175

The mailing address of the corporation is:

2911 SW 134TH AVENUE
MIAMI, FL. 33175

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:

500

Article V

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

JOSE M GIRO SANTOS
2911 SW 134TH AVE.
MIAMI, FL. 33175

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

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Registered Agent Signature: JOSE M. GIRO SANTOS

Article VI

The name and address of the incorporator is:

JOSE M. GIRO SANTOS
2911 SW 134TH AVENUE
MIAMI, FLORIDA 33175

Incorporator Signature: JOSE M. GIRO SANTOS

Article VII

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

Title: P/S
JOSE M GIRO SANTOS
2911 SW 134TH AVENUE
MIAMI, FL. 33175 US

Article VIII

The effective date for this corporation shall be:

10/16/2003