

**Electronic Articles of Incorporation
For**

P04000151791
FILED
November 05, 2004
Sec. Of State
jshivers

J. SUGARMAN ENTERPRISES 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:

J. SUGARMAN ENTERPRISES INC

Article II

The principal place of business address:

2190 NE 51ST COURT
102
FORT LAUDERDALE, FL. US 33308

The mailing address of the corporation is:

2190 NE 51ST COURT
102
FORT LAUDERDALE, FL. US 33308

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:

JAY I SUGARMAN
2190 NE 51ST COURT
102
FORT LAUDERDALE, FL. 33308

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

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Registered Agent Signature: JAY SUGARMAN

Article VI

The name and address of the incorporator is:

TAX HELP USA INC
855 SOUTH FEDERAL HWY #215
BOCA RATON, FL 33431

Incorporator Signature: SPIRO GALANIS

Article VII

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

Title: P
JAY I SUGARMAN
2190 NE 51ST CT, #102
FORT LAUDERDALE, FL. 33308 US

Article VIII

The effective date for this corporation shall be:

11/01/2004