

**Electronic Articles of Incorporation
For**

P05000017541
FILED
February 02, 2005
Sec. Of State
shawkes

AMERICA TRAINING CENTER CORPORATION

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:

AMERICA TRAINING CENTER CORPORATION

Article II

The principal place of business address:

12500 NW 6 STREET
MIAMI, FL. US 33182

The mailing address of the corporation is:

12500 NW 6 STREET
MIAMI, FL. US 33182

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:

LUIS RIVERA
12500 NW 6 STREET
MIAMI, FL. 33182

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

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Registered Agent Signature: LUIS RIVERA

Article VI

The name and address of the incorporator is:

INCOME TAX CENTER & MORE, INC
9970 SW 40 STREET
MIAMI, FL 33182

Incorporator Signature: CARMEN POMAR

Article VII

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

Title: PT
LUIS RIVERA
12500 NW 6 STREET
MIAMI, FL. 33182 US

Title: VPS
ALEJANDRA RIVERA
12500 NW 6 STREET
MIAMI, FL. 33182 US

Article VIII

The effective date for this corporation shall be:

02/01/2005