

**Electronic Articles of Incorporation
For**

P05000021563
FILED
February 10, 2005
Sec. Of State
jshivers

A. BORJAS TAX & ACCOUNTING CO.

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:

A. BORJAS TAX & ACCOUNTING CO.

Article II

The principal place of business address:

1867 SW 18TH STREET
MIAMI, FL. 33145

The mailing address of the corporation is:

1867 SW 18TH STREET
MIAMI, FL. 33145

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS INCLUDING THE TAX AND
BOOKKEEPING SERVICES AND CONSULTING.

Article IV

The number of shares the corporation is authorized to issue is:

100 SHARES - \$1.00 PAR VALUE

Article V

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

ALFREDO BORJAS
1867 SW 18TH STREET
MIAMI, FL. 33145

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

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Registered Agent Signature: ALFREDO BORJAS

Article VI

The name and address of the incorporator is:

ALFREDO BORJAS
1867 SW 18TH STREET
MIAMI, FL 33145

Incorporator Signature: ALFREDO BORJAS

Article VII

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

Title: P
ALFREDO BORJAS
1867 SW 18TH STREET
MIAMI, FL. 33145