Electronic Articles of Incorporation For

P05000084515 FILED June 08, 2005 Sec. Of State jshivers

MOSS & ROSEMAN TAX CONSULTING, 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:

MOSS & ROSEMAN TAX CONSULTING, INC.

Article II

The principal place of business address:

1825 PONCE DE LEON BLVD 420 CORAL GABLES, FL. 33134

The mailing address of the corporation is:

1825 PONCE DE LEON BLVD 420 CORAL GABLES, FL. 33134

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: 200

Article V

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

ARTHUR J MOSS 1825 PONCE DE LEON BLVD 420 CORAL GABLES, FL. 33134 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ARTHUR J MOSS

Article VI

The name and address of the incorporator is:

ARTHUR J MOSS 1825 PONCE DE LEON BLVD SUITE # 420 CORAL GABLES FL 33134

Incorporator Signature: ARTHUR J MOSS

Article VII

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

Title: PRES ARTHUR J MOSS 1825 PONCE DE LEON BLVD # 420 CORAL GABLES, FL. 33134

Title: SEC BARBARA G MOSS 1825 PONCE DE LEON BLVD # 420 CORAL GABLES, FL. 33134

Title: TREA ARTHUR J MOSS 1825 PONCE DE LEON BLVD # 420 CORAL GABLES, FL. 33134

Article VIII

The effective date for this corporation shall be:

06/08/2005