

**Electronic Articles of Incorporation  
For**

P05000111723  
FILED  
August 11, 2005  
Sec. Of State  
sprather

EMRN ACCOUNTING & TAX SERVICES, 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:

EMRN ACCOUNTING & TAX SERVICES, INC.

**Article II**

The principal place of business address:

2866 RINGLING BLVD  
SARASOTA, FL. 34237

The mailing address of the corporation is:

2866 RINGLING BLVD  
SARASOTA, FL. 34237

**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:

10,000 SHARES OF STOCK \$1.00 PAR VALUE

**Article V**

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

JUAN C ARTIGAS  
2866 RINGLING BLVD  
SARASOTA, FL. 34237

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

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Registered Agent Signature: JUAN C. ARTIGAS

### **Article VI**

The name and address of the incorporator is:

JUAN C. ARTIGAS  
2866 RINGLING BLVD  
SARASOTA, FL.  
34237

Incorporator Signature: JUAN C. ARTIGAS

### **Article VII**

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

Title: DPST  
JUAN C ARTIGAS  
2866 RINGLING BLVD  
SARASOTA, FL. 34237

### **Article VIII**

The effective date for this corporation shall be:

09/01/2005