

**Electronic Articles of Incorporation
For**

P05000162878
FILED
December 14, 2005
Sec. Of State
jshivers

ALCU TAX AND ACCOUNTING, 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:

ALCU TAX AND ACCOUNTING, INC.

Article II

The principal place of business address:

306 E WATERS AVENUE
TAMPA, FL. 33604

The mailing address of the corporation is:

306 E WATERS AVENUE
TAMPA, FL. 33604

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:

1000

Article V

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

THERESA D ZIPLER
14324 SKY FLOWER LANE
TAMPA, FL, FL. 33626

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

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Registered Agent Signature: THERESA D. ZIPLER

Article VI

The name and address of the incorporator is:

THERESA D. ZIPLER
14324 SKY FLOWER LANE
TAMPA, FL 33626

Incorporator Signature: THERESA D. ZIPLER

Article VII

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

Title: P
HAROLD G LOPEZ
911 GASTON PLACE
TAMPA, FL. 33604

Title: VP
THERESA D ZIPLER
14324 SKY FLOWER LANE
TAMPA, FL. 33626

Article VIII

The effective date for this corporation shall be:

01/01/2006