Florida Department of State

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To:

Division of Corporations

Fax Number : (850)205-0381

From:

Account Name : CORPORATE CREATIONS INTERNATIONAL INC.

Account Number : 110432003053 Phone : (305)672-0686 Fax Number : (305)672-9110

FLORIDA PROFIT/NON PROFIT CORPORATION

Silver Palm Tax & Accounting Services Inc.

Certificate of Status	1
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J. Shivers APR 1.1 2006

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ARTICLES OF INCORPORATION

Article I. Name

The name of this Florida corporation is: Silver Palm Tax & Accounting Services Inc.

Article II. Address

The Corporation's mailing address is: Silver Palm Tax & Accounting Services Inc. P.O. Box 901321 Homestead FL 33090

Article III. Registered Agent

The name and address of the Corporation's registered agent is: Corporate Creations Network Inc. 11380 Prosperity Farms Road #221E Palm Beach Gardens FL 33410

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Article IV. Board of Directors

The name of each member of the Corporation's Board of Directors is: Veronica Biros Sickles

The affairs of the Corporation shall be managed by a Board of Directors consisting of no less than one director. The number of directors may be increased or decreased from time to time in accordance with the Bylaws of the Corporation. The election of directors shall be done in accordance with the Bylaws. The directors shall be protected from personal liability to the fullest extent permitted by applicable law.

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Article V. Capital Stock

The Corporation shall have the authority to issue 2,000 shares of common stock, par value \$.01 per share.

Article VI. Incorporator

The name and address of the incorporator is: Corporate Creations International Inc. 941 Fourth Street Miami Beach FL 33139

Article VII. Corporate Existence

These Articles of Incorporation shall become effective and the corporate existence will begin on April 10, 2006.

The undersigned incorporator executed these Articles of Incorporation on April 10, 2006.

CORPORATE CREATIONS INTERNATIONAL INC.

Jessica Vella Vice President by N. Pasquier as attorney-in-fact

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CERTIFICATE OF DESIGNATION REGISTERED AGENT/OFFICE

CORPORATION:

Silver Palm Tax & Accounting Services Inc.

REGISTERED AGENT/OFFICE:

Corporate Creations Network Inc. 11380 Prosperity Farms Road #221E Palm Beach Gardens FL 33410

I agree to act as registered agent to accept service of process for the corporation named above at the place designated in this Certificate. I agree to comply with the provisions of all statutes relating to the proper and complete performance of the registered agent duties. I am familiar with and accept the obligations of the registered agent position.

CORPORATE CREATIONS NETWORK INC.

Jessica Vella, Vice President by N. Pasquier as attorney-in-fact

Date: 4/10/2006.

Corporate Creations International Inc. 941 Fourth Street Miami Beach FL 33139 (305) 672-0686