

**Electronic Articles of Incorporation
For**

P06000110644
FILED
August 24, 2006
Sec. Of State
jshivers

R & M ACCOUNTING & FINANCIAL 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:

R & M ACCOUNTING & FINANCIAL SERVICES, INC.

Article II

The principal place of business address:

931 PARK AVENUE
LAKE PARK, FL. 33403

The mailing address of the corporation is:

931 PARK AVENUE
LAKE PARK, FL. 33403

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:

RICHARD V GUMINA
4933 SAINT CREEK DRIVE
PALM CITY, FL. 34990

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

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Registered Agent Signature: RICHARD GUMINA

Article VI

The name and address of the incorporator is:

RICHARD GUMINA
4933 SAINT CREEK DRIVE

PALM CITY FL 34990

Incorporator Signature: RICHARD GUMINA

Article VII

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

Title: PRES
RICHARD V GUMINA
4933 SAINT CREEK DRIVE
PALM CITY, FL. 34990

Article VIII

The effective date for this corporation shall be:

08/25/2006