Electronic Articles of Incorporation For

P06000136123 FILED October 26, 2006 Sec. Of State jshivers

MOREL TAX DOCTOR 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: MOREL TAX DOCTOR INC.

Article II

The principal place of business address:

9600 NW 10TH STREET PEMBROKE PINES, FL. US 33024

The mailing address of the corporation is:

9600 NW 10TH STREET PEMBROKE PINES, FL. US 33024

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.TAX PREPERATION

Article IV

The number of shares the corporation is authorized to issue is:

Article V

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

MAGALIE MOREL 9600 NW 10TH STREET PEMBROKE PINES, FL. 33024 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: MAGALIE MOREL

Article VI

The name and address of the incorporator is:

MAGALIE MOREL 9600 NW 10TH STREET

PEMBROKE PINES FL 33024

Incorporator Signature: MAGALIE MOREL

Article VII

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

Title: P MAGALIE MOREL 9600 NW 10TH STREET PEMBROKE PINES, FL. 33024 US