

**Electronic Articles of Incorporation
For**

P07000006857
FILED
January 16, 2007
Sec. Of State
dbrown

M&A TAX AND ASSURANCE SERVICES CORP

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:

M&A TAX AND ASSURANCE SERVICES CORP

Article II

The principal place of business address:

2181 SW 80TH COURT
MIAMI, FL. 33155

The mailing address of the corporation is:

2181 SW 80TH COURT
MIAMI, FL. 33155

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:

100

Article V

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

MIGUEL D FERNANDEZ
2181 SW 80TH COURT
MIAMI, FL. 33155

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

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Registered Agent Signature: MIGUEL DEJESUS FERNANDEZ

Article VI

The name and address of the incorporator is:

MIGUEL D. FERNANDEZ
2181 SW 80TH COURT

MIAMI, FL 33155

Incorporator Signature: MIGUEL DEJESUS FERNANDEZ

Article VII

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

Title: P
MIGUEL D FERNANDEZ
2181 SW 80TH COURT
MIAMI, FL. 33155

Article VIII

The effective date for this corporation shall be:

01/16/2007