

**Electronic Articles of Incorporation  
For**

P07000006955  
FILED  
January 16, 2007  
Sec. Of State  
bmcknight

IRA SILVER CPA PA

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:

IRA SILVER CPA PA

**Article II**

The principal place of business address:

151 SOUTHHALL LANE  
SUITE 145  
MAITLAND, FL. 32751

The mailing address of the corporation is:

C/O MORRISON BROWN ARGIZ & FARRA LLP  
1001 BRICKELL BAY DRIVE 9TH FLOOR  
MIAMI, FL. 33131

**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:

ED S TORGAS  
1001 BRICKELL BAY DRIVE  
9TH FLOOR  
MIAMI, FL. 33131

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

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Registered Agent Signature: ED S TORGAS

### **Article VI**

The name and address of the incorporator is:

IRA SILVER CPA  
151 SOUTHHALL LANE  
SUITE 145  
MAITLAND FL 32751

Incorporator Signature: IRA SILVER CPA

### **Article VII**

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

Title: D  
IRA SILVER  
151 SOUTHHALL LANE  
MAITLAND, FL. 32751

### **Article VIII**

The effective date for this corporation shall be:

01/15/2007