

**Electronic Articles of Incorporation
For**

P07000011613
FILED
January 25, 2007
Sec. Of State
shawkes

LEVY & ASSOCIATES TAX CONSULTANTS, 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:

LEVY & ASSOCIATES TAX CONSULTANTS, INC.

Article II

The principal place of business address:

28400 SOUTHFIELD ROAD
LATHRUP VILLAGE, MI. 48076

The mailing address of the corporation is:

28400 SOUTHFIELD ROAD
LATHRUP VILLAGE, MI. 48076

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:

60,000

Article V

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

LAWRENCE B LEVY
6261 NORTHWEST 6TH WAY
FT. LAUDERDALE, FL. 33309

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

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Registered Agent Signature: LAWRENCE B. LEVY

Article VI

The name and address of the incorporator is:

LAWRENCE B. LEVY
28400 SOUTHFIELD ROAD
LATHRUP VILLAGE
MICHIGAN 48076

Incorporator Signature: LAWRENCE B. LEVY

Article VII

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

Title: P
LAWRENCE B LEVY
28400 SOUTHFIELD ROAD
LATHRUP VILLAGE, MI. 48076