Electronic Articles of Incorporation For

P07000016561 FILED February 06, 2007 Sec. Of State

B & G ROYAL TAX SERVICES INCORPORATED

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:

B & G ROYAL TAX SERVICES INCORPORATED

Article II

The principal place of business address:

17615 NE 8TH PLACE NORTH MIAMI BEACH, FL. 33162

The mailing address of the corporation is:

17615 NE 8TH PLACE NORTH MIAMI BEACH, FL. 33162

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: 2

Article V

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

GUERLINE MEDY 17615 NE 8TH PLACE NORTH MIAMI BEACH, FL. 33162 I certify that I am familiar with and accept the responsibilities of registered agent.

P07000016561 FILED February 06, 2007 Sec. Of State

Registered Agent Signature: GUERLINE MEDY

Article VI

The name and address of the incorporator is:

GUERLINE MEDY 17615 NE 8TH PLACE

NORTH MIAMI BEACH, FLORIDA 33162

Incorporator Signature: GUERLINE MEDY

Article VII

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

Title: P GUERLINE MEDY 17615 NE 8TH PLACE NORTH MIAMI, FL. 33162

Title: VP PIERRE D MEDY 17615 NE 8TH PLACE NORTH MIAMI BEACH, FL. 33162

Article VIII

The effective date for this corporation shall be:

02/05/2007