

**Electronic Articles of Incorporation
For**

P07000046017
FILED
April 16, 2007
Sec. Of State
jshivers

K & A ENTERPRIZES 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:

K & A ENTERPRIZES INC

Article II

The principal place of business address:

7532 CHRISTINA LANE
PORT RICHEY, FL. US 34668

The mailing address of the corporation is:

7532 CHRISTINA LANE
PORT RICHEY, FL. US 34668

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:

STRATEGIC TAX SOLUTIONS, INC.
2706 ALT. 19
SUITE 114
PALM HARBOR, FL. 34683

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

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Registered Agent Signature: GARY JONES

Article VI

The name and address of the incorporator is:

STRATEGIC TAX SOLUTIONS, INC.
2706 ALT. 19
SUITE 114
PALM HARBOR, FL 34683

Incorporator Signature: GARY JONES

Article VII

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

Title: P
KEVIN KANE
7532 CHRISTINA LANE
PORT RICHEY, FL. 34668 US

Title: VP
LEE AMOS
6924 SOUTHWIND DRIVE
HUDSON, FL. 34667 US

Article VIII

The effective date for this corporation shall be:

04/16/2007