

**Electronic Articles of Incorporation
For**

P07000083890
FILED
July 24, 2007
Sec. Of State
jshivers

I.G.A. ENTERPRISES 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:

I.G.A. ENTERPRISES CORP

Article II

The principal place of business address:

11902 BONITA BEACH RD
132 & 134
BONITA SPRINGS, FL. 34135

The mailing address of the corporation is:

1006 CARDINAL ST
NAPLES, FL. 34104

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:

SPL INCOME TAX CORP
6006 RADIO RD
NAPLES, FL. 34104

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

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Registered Agent Signature: FERNANDO ODE

Article VI

The name and address of the incorporator is:

ISIDRO GOMEZ
1006 CARDINAL ST

NAPLES FL 34104

Incorporator Signature: ISIDRO GOMEZ

Article VII

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

Title: P
ISIDRO GOMEZ
1006 CARDINAL ST
NAPLES, FL. 34104