Electronic Articles of Incorporation For

P07000094926 FILED August 23, 2007 Sec. Of State clewis

SPINATTO-RAMOS & ASSOCIATES 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:

SPINATTO-RAMOS & ASSOCIATES CORP

Article II

The principal place of business address:

11375 TAMIAMI TRAIL EAST NAPLES, FL. US 34113

The mailing address of the corporation is:

100 SANTA CLARA DR 3 NAPLES, FL. US 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:

JOSE L. SPINATTO 100 SANTA CLARA DR 3 NAPLES, FL, 34104

Incorporator Signature: JOSE L SPINATTO

Article VII

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

Title: P HELENA RAMOS 100 SANTA CLARA DR #3 NAPLES, FL. 34104 US

Title: MGR JOSE L SPINATTO 100 SANTA CLARA DR #3 NAPLES, FL. 34104 US