Electronic Articles of Incorporation For

P07000097857 FILED August 31, 2007 Sec. Of State vingram

ROYAL TAX SERVICES 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:

ROYAL TAX SERVICES CORP

Article II

The principal place of business address:

2669 FOREST HILL BLVD SUITE 240A WEST PALM BEACH, FL. US 33406

The mailing address of the corporation is:

2669 FOREST HILL BLVD SUITE 240A WEST PALM BEACH, FL. US 33406

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:

MARIA M NODARSE 5469 MELALEUCA LANE LAKE WORTH, FL. 33463 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: MARIA M NODARSE

Article VI

The name and address of the incorporator is:

MARIA M NODARSE 5469 MELALEUCA LANE

LAKE WORTH, FL 33463

Incorporator Signature: MARIA M NODARSE

Article VII

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

Title: P MARIA M NODARSE 5469 MELALEUCA LANE LAKE WORTH, FL. 33463 US

Article VIII

The effective date for this corporation shall be:

09/01/2007