

**Electronic Articles of Incorporation
For**

P07000101015
FILED
September 11, 2007
Sec. Of State
jshivers

J & M TAX - ACCT 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:

J & M TAX - ACCT CORP

Article II

The principal place of business address:

821 CUMBERLAND TERRACE
DAVIE, FL. 33325

The mailing address of the corporation is:

821 CUMBERLAND TERRACE
DAVIE, FL. 33325

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 L VALERA
821 CUMBERLAND TERRACE
DAVIE, FL. 33325

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

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Registered Agent Signature: MARIA L. VALERA

Article VI

The name and address of the incorporator is:

MARIA L. VALERA
821 CUMBERLAND TERRACE

DAVIE FL, 33325

Incorporator Signature: MARIA L. VALERA

Article VII

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

Title: P
OSCAR A LOVERA
821 CUMBERLAND TERRACE
DAVIE, FL. 33325

Article VIII

The effective date for this corporation shall be:

09/10/2007