

**Electronic Articles of Incorporation
For**

P07000128881
FILED
December 04, 2007
Sec. Of State
ksaly

L & M ACCOUNTING SERVICES 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:

L & M ACCOUNTING SERVICES INC

Article II

The principal place of business address:

10430 SW 145TH AVE
MIAMI, FL. 33186

The mailing address of the corporation is:

10430 SW 145TH AVE
MIAMI, FL. 33186

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:

JOSE L RUIZ
10430 SW 145TH AVE
MIAMI, FL. 33186

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

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Registered Agent Signature: JOSE L RUIZ

Article VI

The name and address of the incorporator is:

MARIA E QUIROS
10430 SW 145TH AVE

MIAMI FLORIDA 33186

Incorporator Signature: MARIA E QUIROS

Article VII

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

Title: P
MARIA E QUIROS
10430 SW 145TH AVE
MIAMI, FL. 33186

Title: VP
JOSE L RUIZ
10430 SW 145TH AVE
MIAMI, FL. 33186

Article VIII

The effective date for this corporation shall be:

12/04/2007