

**Electronic Articles of Incorporation
For**

P07000135645
FILED
December 31, 2007
Sec. Of State
bmcknight

R & M ACCOUNTING AND TAX 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:

R & M ACCOUNTING AND TAX SERVICES, INC.

Article II

The principal place of business address:

968 NW 206 TERRACE
MIAMI, FL. US 33169

The mailing address of the corporation is:

968 NW 206 TERRACE
MIAMI, FL. US 33169

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:

MARIE M CIVIL
968 NW 206 TERRACE
MIAMI, FL. 33169

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

P07000135645
FILED
December 31, 2007
Sec. Of State
bmcknight

Registered Agent Signature: MARIE M CIVIL

Article VI

The name and address of the incorporator is:

MARIE M CIVIL
968 NW 206 TERRACE

MIAMI, FL 33169

Incorporator Signature: MARIE M CIVIL

Article VII

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

Title: P
MARIE M CIVIL
968 NW 206 TERRACE
MIAMI, FL. 33169

Title: VP
RUBEN D CIVIL
968 NW 206 TERRACE
MIAMI, FL. 33169

Article VIII

The effective date for this corporation shall be:

12/31/2007