

**Electronic Articles of Incorporation
For**

P08000017874
FILED
February 19, 2008
Sec. Of State
alhall

INTERNATIONAL RETIREMENT & 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:

INTERNATIONAL RETIREMENT & TAX SERVICES, INC.

Article II

The principal place of business address:

250 PIEDMONT F
DELRAY BEACH, FL. US 33484

The mailing address of the corporation is:

250 PIEDMONT F
DELRAY BEACH, FL. US 33484

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 A APONTE
250 PIEDMONT F
DELRAY BEACH, FL. 33484

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

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Registered Agent Signature: JOSE A. APONTE

Article VI

The name and address of the incorporator is:

JOSE A. APONTE
250 PIEDMONT F

DELRAY BEACH, FL 33484

Incorporator Signature: JOSE A . APONTE

Article VII

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

Title: PTS
JOSE A APONTE
250 PIEDMONT F
DELRAY BEACH, FL. 33484 US

Article VIII

The effective date for this corporation shall be:

02/18/2008