

**Electronic Articles of Incorporation
For**

**P08000025185
FILED
March 10, 2008
Sec. Of State
jshivers**

PG&C FINANCIAL CONSULTING COMPANY

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:

PG&C FINANCIAL CONSULTING COMPANY

Article II

The principal place of business address:

346 NW 57TH AVENUE
NUMBER 10
MIAMI, FL. US 33126

The mailing address of the corporation is:

346 NW 57TH AVENUE
NUMBER 10
MIAMI, FL. US 33126

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS AND THE CONSULTING SERVICE IN
MARKETING, MANAGEMENT, TEACHING, FINANCE, ACCOUNTING AND
TAXATION, AND THE RELATED BUSINESS ADMINISTRATION, PLANNING
AND FINANCIAL ANALYSIS, STRATEGIES AND ADVICE.

Article IV

The number of shares the corporation is authorized to issue is:

100 SHARES - \$1.00 PAR VALUE

Article V

The name and Florida street address of the registered agent is:

O&P TAX-ACCOUNTING CORP.
11890 SW 8TH STREET
PENTHOUSE VII
MIAMI, FL. 33184

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

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Registered Agent Signature: OSCAR R. AGUILAR, E.A.

Article VI

The name and address of the incorporator is:

PEDRO GUARDADO
346 NW 57TH AVENUE
NUMBER 10
MIAMI FL 33126

Incorporator Signature: PEDRO GUARDADO

Article VII

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

Title: P
PEDRO GUARDADO
346 NW 57TH AVENUE #10
MIAMI, FL. 33126 US

Title: VP
CLARIBEL GUARDADO
346 NW 57TH AVENUE #10
MIAMI, FL. 33126 US

Article VIII

The effective date for this corporation shall be:

03/07/2008