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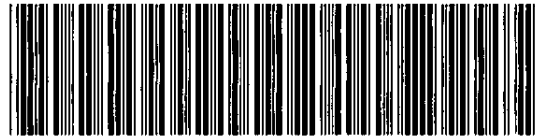
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FILED  
2008 MAR 24 A 11:47  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

3-25-08  
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**ARTICLES OF INCORPORATION  
OF  
KGAR Business & Tax Services, Inc.**

**FILED**  
2008 MAR 24 A 11:47  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

The undersigned do hereby subscribe to, acknowledge and file the following Articles of Incorporation for the purpose of creating a corporation under the laws of the State of Florida.

**ARTICLE 1 – NAME AND ADDRESS**

The name of this corporation is **KGAR Business & Tax Services, Inc.** and the address is **20304 NW 27<sup>th</sup> Place, Miami Gardens, FL 33056.**

**ARTICLE II- PURPOSE**

This corporation is organized for the purpose of:

1. Providing business start up consultation and personal and business tax preparation.
2. Transacting any and all lawful business for which a corporation may be incorporated under Florida Statutes.

**ARTICLE III – CAPITAL STOCK**

This corporation is authorized to issue 100 shares of no par value common stock, which shall be designated as “Common Shares”. All of said stock shall be payable in cash or property (real or personal) at just valuation to be fixed by the Board of Directors.

**ARTICLE IV- VOTING**

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding Common Shares, with one vote cast per share.

**ARTICLE V – TERM OF EXISTENCE**

This corporation shall commence at the time of filing of these articles and shall have perpetual existence.

## **ARTICLE VI- PREEMPTIVE RIGHTS**

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class, or series as that which he/she already holds, shall have the right to purchase his/her pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the prices at which is offered to others.

## **ARTICLE VII – INITIAL REGISTERED OFFICE AND AGENT**

The street address of the initial registered office of this corporation is **20304 NW 27<sup>th</sup> Place Miami Gardens, FL 33056** and the name of the initial registered agent of this corporation is **Kay E. Jenkins, 20304 NW 27<sup>th</sup> Place, Miami Gardens, FL 33056.**

## **ARTICLE VIII – INITIAL BOARD OF DIRECTORS**

The name and address of the directors of this corporation are:

**Kay E Jenkins, 20304 NW 27<sup>th</sup> Place Miami Gardens, FL 33056.**  
**Gregory D. Jenkins, 20304 NW 27<sup>th</sup> Place, Miami Gardens, FL 33056**

## **ARTICLE IX – INCORPORATOR**

The name of the person signing these articles is:

**Kay E Jenkins, 20304 NW 27<sup>th</sup> Place Miami Gardens, FL 33056.**

## **ARTICLE X – INITIAL OFFICER**

The name and post office of the first board of directors of this corporation, all of whom shall constitute the first Board of Directors, who shall hold office for the first year of its existence or until their successors are elected and qualified, are as follows:

### **PRESIDENT/SECRETARY/TREASURER**

**Kay E Jenkins, 20304 NW 27<sup>th</sup> Place Miami Gardens, FL 33056.**

### **VICE PRESIDENT**

**Gregory D. Jenkins, 20304 NW 27<sup>th</sup> Place, Miami Gardens, FL 33056.**

## **ARTICLE XI – INDEMNIFICATION**

The corporation shall indemnify any officer or officers or any former officer or director, to the fullest extent permitted by law either now existing or hereinafter enacted.

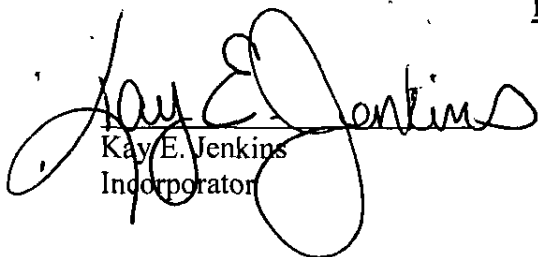
## **ARTICLE XII- BUSINESS TRANSACTIONS**

No contract or other transaction between this corporation and any other corporation, and no act of this corporation shall in any way be affected or invalidated by the fact that any of the directors of this corporation are directors, or officers of, such other corporation. Any director individually, or any firm of which any director may be a member, may be a party to any contract or transaction of this corporation, provided the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors or a majority thereof, and any director of this corporation who is also a director or an officer of such corporation, or who is so interested may be counted in determining the existence of a quorum at any meeting of the Board of Directors of this corporation which shall authorize any such director or officer of such other corporation, or not so interested.

## **ARTICLE XIV – PRIVATE PROPERTY OF SHAREHOLDERS**

The private property of shareholders shall not be subject to the payment of the corporate debts to any extent whatever. The corporation shall have a first lien on the shares of its stockholders and upon the dividends due them for any indebtedness of such stockholders to the corporation.

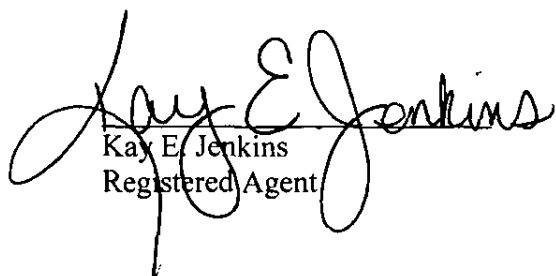
**INCORPORATOR**

  
Kay E. Jenkins  
Incorporator

March 17, 2008

**ACCEPTANCE OF REGISTERED AGENT**

Having been named to accept service of process for **KGAR BUSINESS & TAX SERVICES, INC.**, the place designated in the Articles of Incorporation, Kay E. Jenkins accepts the duties and responsibilities as registered agent for said corporation:

  
Kay E. Jenkins  
Registered Agent

March 17, 2008

**FILED**

**2008 MAR 24 A 11:47**

**SECRETARY OF STATE  
TALLAHASSEE, FLORIDA**