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SECRETARY OF STATE

APPROVED AND FILED



ARTICLES OF INCORPORATION OF

The undersigned, for the purpose of forming a corporation under the Florida Business Corporation Act hereby adopt the following articles of incorporations:

ARTICLE I

NAME

The name of the corporation is LaGrand Accounting & Tax, Inc.

ARTICLE 11

DURATION

The term of existence of the corporation is perpetual.

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ARTICLE III

PURPOSE

The corporation is formed to provide accounting and tax services and consultation and to transact any and all lawful business for \which corporations may be incorporated under the Florida Business Corporation Act.

ARTICLE IV

CAPITAL STOCK

The aggregate number of shares, which the corporation has authority to issue, is 500 all of which shall be common shares with a par value of \$1.00.

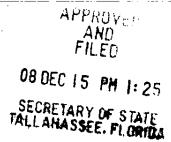
ARTICLE V

PRINCIPAL OFFICE, REGISTERED OFFICE & MAILING ADDRESS

The principal place of business registered office and mailing address of the corporation is 127 Tahiti Street, Naples, Florida 34113 and the name of the initial registered agent at such address is Tara LaGrand. The registered offices' phone number is 239 389-4206.

I hereby am familiar with and accept the duties and responsibilities as Registered Agent.

PILED FILED FILED FILED FILED SECRETARY OF STATE SECRETARY OF SEC



ARTICLE VI

MANAGEMENT

The business of the corporation shall be managed by the stockholders of the corporation rather than by a board of directors.

ARTICLE VII

INCORPORATORS, SUBSCRIBERS, STOCKHOLDERS AND OFFICERS

The initial subscribers, stockholders and officers are:

Tara LaGrand 127 Tahiti Street, Naples, Fl. 34113 President, Secretary

ARTICLE VIII

COMMENCEMENT OF EXISTENCE

The corporation shall be deemed to commence its existence when these Articles are filed with the Office of the Secretary of State, State of Florida.

IN WITNESS WHEREOF, I have subscribed my name this 9th day of 2

President, Secretary

STATE OF FLORIDA

COUNTY OF COLLIER

On this 9th day of Dec, 2008, before me personally appeared TARA CABRAND, Florida Drivers License Number
known to me to be the person whose name is subscribed to the within instrument, and
acknowledged that she executed the same for the purpose therein contained.
IN WITNESS WHEREOF, I hereunto set my hand and official seal.

Notary Public
My Commission Expires: 6/6/09

JERILYN NEUHAUS Comm# DD0424382 Bonded thru (800)432-4254