

**Electronic Articles of Incorporation
For**

P09000006266
FILED
January 21, 2009
Sec. Of State
jshivers

GSM & JA 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:

GSM & JA TAX SERVICES, INC

Article II

The principal place of business address:

2090 51ST TERRA SW
NAPLES, . 34116

The mailing address of the corporation is:

2090 51ST TERRA SW
NAPLES, FL. 34116

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:

99

Article V

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

MONICA PEREZ
1883 41ST STREET SW
NAPLES, FL. 34116

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

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Registered Agent Signature: MONICA PEREZ

Article VI

The name and address of the incorporator is:

RAMON GAMEZ
2090 51ST TERRA SW

NAPLES, FL 34116

Incorporator Signature: RAMON GAMEZ

Article VII

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

Title: P
RAMON GAMEZ
2090 51ST TERRA SW
NAPLES, FL. 34116

Article VIII

The effective date for this corporation shall be:

01/19/2009