Electronic Articles of Incorporation For

P09000077263 FILED September 16, 2009 Sec. Of State jshivers

JB&L 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:

JB&L TAX SERVICES INC.

Article II

The principal place of business address:

5984 NW BAYNARD DR PORT ST LUCIE, FL. 34986

The mailing address of the corporation is:

5984 NW BAYNARD DR PORT ST LUCIE, FL. 34986

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: 2000 SHARES ISSUED @ .01 PAR VALUE

Article V

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

JHON PAUL LERMOT 5984 NW BAYNARD DR PORT ST LUCIE, FL. 34986 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: JHON PAUL LERMOT

Article VI

The name and address of the incorporator is:

KERRY WALSH 173 N. MAIN STREET, SUITE 400

SAYVILLE, NY 11782

Incorporator Signature: KERRY WALSH

Article VII

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

Title: D/P JHON PAUL LERMOT 5984 NW BAYNARD DR PORT ST LUCIE, FL. 34986 P09000077263 FILED September 16, 2009 Sec. Of State ishivers