Electronic Articles of Incorporation For

P09000085449 FILED October 15, 2009 Sec. Of State jshivers

AMERICAN TAXES AND REFUNDS INCORPORATED

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:

AMERICAN TAXES AND REFUNDS INCORPORATED

Article II

The principal place of business address:

4391 COLONIAL BOULEVARD 102 FORT MYERS, FL. 33966

The mailing address of the corporation is:

8540 SW 133 AVE RD 113 MIAMI, FL. 33183

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS. DDDDDDDDDDDDDDDDDDTAX OFFICE

Article IV

The number of shares the corporation is authorized to issue is: 100

Article V

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

FERNANDO A CALDERON 8540 SW 133 AVE RD 113 MIAMI, FL. 33183 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: FERNANDO CALDERON

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Article VI

The name and address of the incorporator is:

FERNANDO CALDERON 8540 SW 133 AVE RD 113 MIAMI FL 33183

Incorporator Signature: FERNANDO CALDERON

Article VII

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

Title: S ALEXANDRA MICHAELS 8540 SW 133 AVE RD # 113 MIAMI, FL. 33183

Title: S HERVE JEAN PIERRE 4391 COLONIAL BOULEVARD # 102 FORT MYERS, FL. 33966

Title: P FERNANDO A CALDERON 8540 SW 133 AVE RD # 113 MIAMI, FL. 33183