

**Electronic Articles of Incorporation  
For**

P09000101009  
FILED  
December 16, 2009  
Sec. Of State  
dwhite

AMERICAS TAX & ACCOUNTING SERVICES CORP

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:

AMERICAS TAX & ACCOUNTING SERVICES CORP

**Article II**

The principal place of business address:

1655 E. SEMORAN BLVD  
SUITE #1  
APOPKA, FL. 32703

The mailing address of the corporation is:

1655 E. SEMORAN BLVD  
SUITE #1  
APOPKA, FL. 32703

**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:

500

**Article V**

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

MELESIO RUIZ-URETRA  
1655 E. SEMORAN BLVD.  
SUITE #1  
APOPKA, FL. 32703

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

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Registered Agent Signature: MELESEIO RUIZ-UTRERA

### **Article VI**

The name and address of the incorporator is:

MELESIO RUIZ-UTERA  
1655 E. SEMORAN BLVD.  
SUITE #1  
APOPKA, FL 32703

Incorporator Signature: MELESIO RUIZ-UTRERA

### **Article VII**

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

Title: P  
MELESIO RUIZ-UTERA  
1655 E. SEMORAN BLVD. SUITE #1  
APOPKA,, FL. 32703

### **Article VIII**

The effective date for this corporation shall be:

12/16/2009