Electronic Articles of Incorporation For

P10000003279 FILED January 12, 2010 Sec. Of State epeterson

CM TAX AND ADVISORY 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:

CM TAX AND ADVISORY SERVICES, INC.

Article II

The principal place of business address:

1419 NE 7TH STREET FORT LAUDERDALE, FL. 33304

The mailing address of the corporation is:

1419 NE 7TH STREET FORT LAUDERDALE, FL. 33304

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: 100

Article V

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

CHAD TOURIN 1419 NE 7TH STREET FORT LAUDERDALE, FL. 33304 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: CHAD TOURIN

Article VI

The name and address of the incorporator is:

CHAD TOURIN 1419 NE 7TH STREET

FORT LAUDERDALE, FL 33304

Incorporator Signature: CHAD TOURIN

Article VII

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

Title: P CHAD TOURIN 1419 NE 7TH STREET FORT LAUDERDALE, FL. 33304

Article VIII

The effective date for this corporation shall be:

01/11/2010