

**Electronic Articles of Incorporation
For**

P13000032576
FILED
April 10, 2013
Sec. Of State
jshivers

L & E 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:

L & E SERVICES CORP

Article II

The principal place of business address:

801 NE 61 STREET
FORT LAUDERDALE, FL. 33334

The mailing address of the corporation is:

801 NE 61 STREET
FORT LAUDERDALE, FL. 33334

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:

JESUS M OROZCO SR
801 NE 61 STREET
FORT LAUDERDALE, FL. 33334

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

Registered Agent Signature: JESUS M OROZCO

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Article VI

The name and address of the incorporator is:

LATIN TAX SERVICES CORP
1303 NORTH STATE RD 7
B-6
MARGATE FL 33063

Electronic Signature of Incorporator: MARIA D TAMAYO

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

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

Title: P
JESUS M OROZCO SR
801 NE 61 STREET
FORT LAUDERDALE, FL. 33334

Article VIII

The effective date for this corporation shall be:

04/10/2013