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**FLORIDA PROFIT/NON PROFIT CORPORATION
GLOBAL ACCOUNTING AND TAX, INC.**

Certificate of Status	0
Certified Copy	1
Page Count	05
Estimated Charge	\$78.75

RECEIVED

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ARTICLES OF INCORPORATION
OF
GLOBAL ACCOUNTING AND TAX, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I: NAME

The name of the corporation is:

GLOBAL ACCOUNTING AND TAX, INC.

ARTICLE II: NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III: CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is 1,000 shares of common stock having \$1 par value per share.

ARTICLE IV: ADDRESS

The initial street address of the principal office of this corporation is to be **15332**
SW 10TH STREET, MIAMI, FL 33194.

The Board of Directors may from time to time designate such other address and place of the principal office of this as it may see fit.

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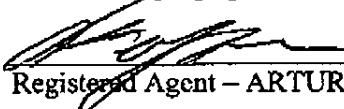
ARTICLE V: REGISTERED AGENT

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act:

That **GLOBAL ACCOUNTING AND TAX, INC.** desiring to organize under the laws of the State of Florida with its principal office as indicated in the Articles of Incorporation at the City of Miami, County of Dade, has named **ARTURO A. OBREGON** located at **15332 SW 10th Street, Miami, FL 33194** as its agent to accept service of process within this State.

ACKNOWLEDGEMENT:

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby accept to act in this capacity and agree to comply with the provisions of said Act relative to keeping open said office.


Registered Agent – ARTURO A. OBREGON

ARTICLE VI: TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VII: PREEMPTIVE RIGHTS

Every shareholder upon the sale for cash on any new stock of this corporation of the same kind, class, or series as that, which he already holds, shall have the right to purchase his pro rated share thereof at the price at which it is offered to others.

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ARTICLE VIII: SPECIAL PROVISION

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

ARTICLE IX: DIRECTORS

This corporation shall have three directors, initially. The number of directors may be increased or diminished from time to time by the Bylaws, but shall never be less than one.

The names and street addresses of the initial members of the Board of Directors are:

ARTURO A. OBREGON
Director

15332 SW 10TH STREET
MIAMI, FL 33194

ARTICLE X: OFFICERS

The names and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

ARTURO A. OBREGON
President

15332 SW 10TH STREET
MIAMI, FL 33194

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ARTICLE XI: INCORPORATOR

The names and street addresses of the incorporators to these Articles of
Incorporation are:

ARTURO A. OBREGON


15332 SW 10TH STREET
MIAMI, FL 33194**ARTICLE XII: EFFECTIVE DATE**

These Articles of Incorporation shall be effective on Date of execution and
acknowledgement.

ARTICLE XIII: AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law.
Every amendment shall be approved by the Board of Directors, proposed by them to the
stockholders, and approved at a stockholders' meeting by a majority of the stockholders
entitled to vote thereon, manifesting their intention that a certain amendment to these
Articles of Incorporation be made.

IN WITNESS WHEREOF, we have hereunto set our hands and seals, acknowledged
and filed the foregoing Articles of Incorporation under the laws of the State of Florida,
seal on this 16TH day of JANUARY, 2014.

 (Seal)
ARTURO A. OBREGON

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