USE ONLY (D LAZARUS CORPORATE FILING SERVICE, INC (Requestor's Name) 3320 s.w. 87th AVENUE (Address) 600002734506--01/08/99--01054--024 *****78.75 *****78. MIAMI, FLORIDA (305)552-5973 (City, State, Zip) (Phone #) LOCAL REPRESENTATIVE TALLAHASSEE OFFICE USE ONLY ORPORATION NAME(S) & DOCUMENT NUMBER(S) (if known): (Corporation Name) (Document #) (Corporation Name) (Document #) (Corporation Name) (Document #) Walk in Rick up time Certified Copy Mail out Will wait Photocopy Certificate of Status **NEW FILINGS** AMENDMENTS **Profit** Ameridment NonProfit Resignation of R.A., Officer/Director Limited Liability Change of Registered Agent Domestication Dissolution/Withdrawal Other Merger OTHER FILINGS REGISTRATION/ QUALIFICATION Annual Report Föreign Fictitious Name Limited Partnership Name Reservation Reinstatement Trademark Other Examiner's Initials CR2E031 (9/92)

ARTICLES OF INCORPORATION

OF

PADRON ACCOUNTING & INCOME TAX, INC.

The undersigned subscribers to these Articles of Incorporation, natural persons competent to contract, hereby associate themselves to form a corporation under the lawsof the state of Florida.

ARTICLE I

NAME: The name of this corporation shall be:

PADRON ACCOUNTING & INCOME TAX, INC.

ARTICLE II

PURPOSES AND POWERS: The general nature of business to be transacted by the corporation is as follows:

1. The corporation may engage in any activity or business which is permitted under the laws of the State of Florida.

ARTICLE III

CAPITALIZATION: The maximum number of shares of stock this corporation is authorized to have outstanding at any time is SIX HUNDRED (600) shares of common stock, having a par value of ONE DOLLAR (\$1.00) per share.

ARTICLE IV

INITIAL CAPITAL: The amount of capital with which this corporation will begin business is: SIX HUNDRED DOLLARS (\$600.00)

ARTICLE V

COMMENCEMENT AND DURATION: This corporation is to commence existence upon the filing of the Articles of Incorporation by the Department of State and the period of duration of the corporation is perpetual.

ARTICLE VI

PRINCIPAL PLACE OF BUSINESS: The name of this corporation shall be PADRON ACCOUNTING & INCOME TAX, INC., having its principal place of business at 949 SW 122ND AVE., MIAMI, FL 33184. The Board of Directors may, from time to time, move the principal office to any other address in the state of Florida, as the said corporation may desire.

ARTICLE VII

DIRECTORS: This corporation shall have ONE (1) director(s) initially; the number of directors may be increased from time to time by the laws adopted by the stockholders, but shall never be less than one (1).

ARTICLE VIII

DIRECTORS: The names and addresses of the first Board of Directors to these articles of incorporation are as follows:

RAIMUNDO E. PADRON 949 SW 122ND AVE., MIAMI, FL 33184.

ARTICLE IX

INCORPORATOR: The Incorporator of the Incorporation is:

RAIMUNDO E. PADRON, 949 SW 122ND AVE., MIAMI, FL 33184

ARTICLE X

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 stockholder's meeting by a majority of the stockholders entitled to vote thereon.

ARTICLE XI

REGISTERED AGENT: That RAIMUNDO E. PADRON, 949 SW 122ND AVE., MIAMI, FL 33184 is hereby named Registered Agent for this corporation to be is agent and to accept service of process within the state of Florida.

ACKNOWLEDGEMENT

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of includes, and I am familiar with and accept the obligations of my position as registered agent. The IN WITNESS WHEREOF, THE UNDERSIGNED has made and subscribed of these Articles of Incorporation at Miami, County of Dade, Florida, this __2ND__ day of __JANUARY, 1999_.

INCORPORATOR-