CERTIFICATE OF INCORPORATION OF

Roosevelt Development Inc

Under Section 402 of the Business Corporation Law

FIRST: The name of the corporation is:

Roosevelt Development Inc

(English Translation is: Roosevelt Development Inc)

SECOND: This corporation is formed to engage in any lawful act or activity for which a corporation

may be organized under the Business Corporation Law, provided that it is not formed to engage in any act or activity requiring the consent or approval of any state official, department, board, agency or other body without such consent or approval first being

obtained.

THIRD: The county, within this state, in which the office of the corporation is to be located is

SUFFOLK.

FOURTH: The total number and value of shares of common stock which the corporation shall have

authority to issue is: 200 SHARES WITH NO PAR VALUE.

FIFTH: The Secretary of State is designated as agent of the corporation upon whom process

against it may be served. The address within or without this state to which the Secretary of State shall mail a copy of any process against the corporation served upon him or her is:

Roberto Carrasco 2150 josuas path hauppague, NY 11788

I certify that I have read the above statements, I am authorized to sign this Certificate of Incorporation, that the above statements are true and correct to the best of my knowledge and belief and that my signature typed below constitutes my signature.

roberto carrasco (signature)

roberto carrasco, INCORPORATOR 2150 josuas path hauppague, NY 11788

DOS-1239-f-11 (Rev. 02/12) FILE NUMBER: 170417010259; DOS ID: 5120802 Page 1 of 2

Filed by:

roberto carrasco 2150 josuas path hauppague, NY 11788



CINCINNATI OH 45999-0046

In reply refer to: 0223275964 Mar. 04, 2019 LTR 385C 0 82-5032458 000000 00

00004155

BODC: SB

035967

ROOSEVELT DEVELOPMENT INC ROOSEVELT DEVELOPMENT JOSHUA PATH SUITE 202 HAUPPAGUE NY 11788

Employer identification number: 82-5032458

Dear Taxpayer:

We received your Form 2553, Election by a Small Business Corporation.

We accepted your election to be treated as an S corporation with an accounting period ending Dec. 31, 2018, as of Jan. 01, 2018. Please keep this letter in your permanent records as proof of acceptance of your election. If we examine your return, we will verify this election is appropriate for your situation.

Please verify the address we used to address this letter. The address on your election is different than the address in our records. If the address on your election is correct, please send us a Form 8822-B, Change of Address or Responsible Party - Business, so we can update our records. Be sure you sign the Form 8822-B and include your employer identification number.

We'd also like to take this opportunity to remind you of your tax obligations for the payment of compensation to shareholder-employees of S corporations.

When a shareholder-employee of an S corporation provides services to the S corporation, the S corporation must reasonably compensate the shareholder-employee. This compensation is subject to employment taxes.

The IRS may re-characterize distributions as salary. This position has been supported by Revenue Ruling 74-44 and in numerous court decisions.

S corporation shareholders must also know their stock and debt basis. The S corporation should notify each individual of the basis in his/her S corporation stock and debt when:

- The entity allocates a loss and/or deduction item to the individual
- The entity makes a (non-dividend) distribution to the individual
- The entity makes a loan repayment to the shareholder
- The individual disposes of his/her interest in the entity



CINCINNATI OH 45999-0046

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CINCINNATI OH 45999-0046

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ROOSEVELT DEVELOPMENT INC ROOSEVELT DEVELOPMENT JOSHUA PATH SUITE 202 HAUPPAGUE NY 11788

035967

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY. DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0223275964

0223275964

BODCD-SB

Use for inquiries only

Letter Number:

LTR0385C Letter Date 2019-03-04

Tax Period

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825032458

ROOSEVELT DEVELOPMENT INC ROOSEVELT DEVELOPMENT JOSHUA PATH SUITE 202 HAUPPAGUE NY 11788

825032458 HZ ROOS OO 2 000000 670 0000000000

1444444444444444444144

INTERNAL REVENUE SERVICE

CINCINNATI OH 45999-0046

The IRS address must appear in the window.

BODCD-SB

Use for payments

Letter Number: LTR0385C Letter Date : 2019-03-04

Tax Period : 000000

ROOSEVELT DEVELOPMENT INC ROOSEVELT DEVELOPMENT JOSHUA PATH SUITE 202 HAUPPAGUE NY 11788

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102

ONLINE FILING RECEIPT

ENTITY NAME: ROOSEVELT DEVELOPMENT INC

DOCUMENT TYPE: INCORPORATION (DOM. BUSINESS) COUNTY: SUFF

FILED: 04/17/2017 DURATION: PERPETUAL CASH#: 170417010259 FILE#: 170417010259

DOS ID:5120802

FILER:

ROBERTO CARRASCO

EXIST DATE

04/17/2017

ROBERTO CARRASCO 2150 JOSUAS PATH HAUPPAGUE, NY 11788

ADDRESS FOR PROCESS:

ROBERTO CARRASCO 2150 JOSUAS PATH HAUPPAGUE, NY 11788

REGISTERED AGENT:

STOCK: 200 NPV



The corporation is required to file a Biennial Statement with the Department of State every two years pursuant to Business Corporation Law Section 408. Notification that the Biennial Statement is due will only be made via email. Please go to www.email.ebiennial.dos.ny.gov to provide an email address to receive an email notification when the Biennial Statement is due.

SERVICE COMPANY: ** NO SERVICE COMPANY **

SERVICE CODE: 00

FEE: 165.00 PAYMENTS 165.00
-----FILING: 125.00 CHARGE 165.00
TAX: 0.00 DRAWDOWN 0.00

TAX: 0.00
PLAIN COPY: 5.00
CERT COPY: 10.00
CERT OF EXIST: 25.00

DOS-1025 (04/2007)

Authentication Number: 1704170256 To verify the authenticity of this document you may access the Division of Corporation's Document Authentication Website at http://ecorp.dos.ny.gov

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is true copy of said original.



WITNESS my hand and official seal of the Department of State, at the City of Albany, on April 17, 2017.

Brendan W. Fitzgerald

Executive Deputy Secretary of State

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roberto carrasco (signature)

roberto carrasco, INCORPORATOR 2150 josuas path hauppague, NY 11788

DOS-1239-f-11 (Rev. 02/12) FILE NUMBER: 170417010259; DOS ID: 5120802 Page 1 of 2

Filed by:

roberto carrasco 2150 josuas path hauppague, NY 11788

Date of this notice: 04-03-2018

Employer Identification Number:

82-5032458

Form: SS-4

Number of this notice: CP 575 A

ROOSEVELT DEVELOPMENT INC ROOSEVELT DEVELOPMENT JOSHUA PATH SUITE 202 HAUPPAGUE, NY 11788

For assistance you may call us at: 1-800-829-4933

IF YOU WRITE, ATTACH THE STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 82-5032458. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120 04/15/2018

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.

IMPORTANT INFORMATION FOR S CORPORATION ELECTION:

If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, Election by a Small Business Corporation.

If you are required to deposit for employment taxes (Forms 941, 943, 940, 944, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), you will receive a Welcome Package shortly, which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, refer to Publication 966, Electronic Choices to Pay All Your Federal Taxes. If you need to make a deposit immediately, you will need to make arrangements with your Financial Institution to complete a wire transfer.

The IRS is committed to helping all taxpayers comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents (payroll service providers) are available to assist you. Visit the IRS Web site at www.irs.gov for a list of companies that offer IRS e-file for business products and services. The list provides addresses, telephone numbers, and links to their Web sites.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return the stub.

Your name control associated with this EIN is ROOS. You will need to provide this information, along with your EIN, if you file your returns electronically.

Thank you for your cooperation.

(IRS USE ONLY) 575A

Keep this part for your records. CP 575 A (Rev. 7-2007)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 A

999999999

Your Telephone Number Best Time to Call DATE OF THIS NOTICE: 04-03-2018

() – EMPLOYER IDENT FORM: SS-4 EMPLOYER IDENTIFICATION NUMBER: 82-5032458 NOBOD

INTERNAL REVENUE SERVICE CINCINNATI OH 45999-0023 Idadddddddddddddddddddddddddddd ROOSEVELT DEVELOPMENT INC ROOSEVELT DEVELOPMENT JOSHUA PATH SUITE 202 HAUPPAGUE, NY 11788