79100039053 TRANSMITTAL LETTER

Department of State Division of Corporations P.O. Box 6327 Tallahassee, Fl 32314

SUBJECT:

OPALKA SERVICES INC

(proposed corporate name)

Enclosed please find an original and one (1) copy of articles of incorporation for the above corporation and check in the amount of \$ 70.00

FROM:

DOROTA ZAPAL c/o COMPUTeTAX, Inc. 8800 49TH ST N STE 406-5 PINELLAS PARK FL 33782 TEL: 813-545-1381 40000001/6-00145 ******78.00

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SECRETARY OF STATE DIVISION OF CORPORATION OF CORPORATION OF STATE OF CORPORATION OF THE OFFICE OFFI

Note: Additional copy of articles is needed only when certified copy is requested.

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ARTICLES OF INCORPORATION OF



OPALKA SERVICES INC.

ARTICLE I - Name

The name of the corporation is OPALKA Services Inc.
and the principal office and mailing address is 8800 49th Str N Ste 406-3
Pinellas Park FL 33782

ARTICLE II - Duration
This corporation shall exist perpetually.

ARTICLE III - Purpose

This corporation is organized for the following purposes: the general purpose for which this corporation shall be organized shall include the transaction of any and all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes.

ARTICLE IV - Capital Stock

This corporation is authorized to issue 100 shares of common stock, having par value of \$1.00 per share.

The stock as aforesaid be paid for in lawful money of the United States, or in property, labor or services at a just valuation to be fixed by the incorporators, or by the Board of Directors at a meeting to be called for that special purpose.

ARTICLE V - Preemptive Rights

Every shareholder, upon the sale of cash of 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 rata share thereof at the price which it is offered to others.

ARTICLE VI - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 8800 49th Street North Ste 406-3 Pinellas Park Florida 33782 and the name of the initial registered agent of this corporation at that address is Bronislaw Opalka

ARTICLE VII - Incorporators The name(s) and address(es) of the person(s) signing these Articles is /are:

Bronislaw Opalka 212 Evergreen Way Stockbridge GA 30281

ARTICLE VIII - Powers

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned subscriber(s) has/have executed these Articles of Incorporation this 30th day of April ,1997.

Bronislaw Opalka, PRESIDENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THESE ARTICLES, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

Bromis Law Opallea

Registered Agent