Electronic Articles of Incorporation For

P01000072440 FILED July 23, 2001 Sec. Of State

CORPORATE TAX SOLUTIONS, INC.

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:

CORPORATE TAX SOLUTIONS, INC.

Article II

The principal place of business address:

2750 NORTH 29TH AVENU 116 HOLLYWOOD, FL. 33021

The mailing address of the corporation is:

2750 NORTH 29TH AVENU 116 HOLLYWOOD, FL. 33021

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:

4000

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Article V

The name and Florida street address of the registered agent is:

DAVID ALICEA 9900 SW 59TH COURT COOPER CITY, FL. 33328

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

Registered Agent Signature: DAVID ALICEA

Article VI

The name and address of the incorporator is:

DAVID ALICEA 9900 SW 59TH COURT COOPER CITY, FL 33328

Incorporator Signature: DAVID ALICEA

Article VII

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

Title: P DAVID ALICEA 9900 SW 59TH COURT COOPER CITY, FL. 33328

Title: v JULIA ALICEA 9900 SW 59TH COURT COOPER CITY, FL. 33328