Electronic Articles of Incorporation For

P02000008973 FILED January 25, 2002 Sec. Of State

QTAX, 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:

QTAX, INC.

Article II

The principal place of business address:

5368 W 12 AVE HIALEAH, FL. 33012

The mailing address of the corporation is:

5368 W 12 AVE HIALEAH, FL. 33012

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:

100

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Article V

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

MARIA EVORA 5368 W 12 AVE HIALEAH, FL, FL. 33012

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

Registered Agent Signature: MARIA EVORA

Article VI

The name and address of the incorporator is:

MARIA EVORA 5368 W 12 AVE HIALEAH, FL 33012

Incorporator Signature: MARIA EVORA