

**Electronic Articles of Incorporation  
For**

**P02000044497  
FILED  
April 24, 2002  
Sec. Of State**

INTERNATIONAL FRAUD AND TAX EXAMINERS, 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:

INTERNATIONAL FRAUD AND TAX EXAMINERS, INC.

**Article II**

The principal place of business address:

1489 W. PALMETTO PARK ROAD  
SUITE 400  
BOCA RATON, FL. 33486

The mailing address of the corporation is:

1489 W. PALMETTO PARK ROAD  
SUITE 400  
BOCA RATON, FL. 33486

**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:

100,000

**Article V**

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

ADAM FRANKEL, P.A.  
1489 W. PALMETTO PARK ROAD  
SUITE 400  
BOCA RATON, FL. 33486

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

Registered Agent Signature: ADAM L. FRANKEL

**Article VI**

The name and address of the incorporator is:

ADAM L. FRANKEL  
1489 W. PALMETTO PARK ROAD  
SUITE 400  
BOCA RATON, FL 33486

Incorporator Signature: ADAM L. FRANKEL