Electronic Articles of Incorporation For

P02000084354 FILED August 05, 2002 Sec. Of State

PAY LESS TAX, 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:

PAY LESS TAX, INC.

Article II

The principal place of business address:

7735 WEST 29TH WAY UNIT 201 HIALEAH, FL. 33018

The mailing address of the corporation is:

630 SE 3RD PLACE HIALEAH, FL. 33010

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 SHARES OF \$10.00 EACH COMMON STOCK

Article V

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

MARIA I HERNANDEZ 630 SE 3RD PLACE HIALEAH, FL. 33010 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: MARIA I. HERNANDEZ

Article VI

The name and address of the incorporator is:

MARIA LUISA HERNANDEZ 7735 WEST 29TH WAY UNIT 201 HIALEAH, FL. 33018

Incorporator Signature: MARIA LUISA HERNANDEZ

Article VII

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

Title: P MARIA L HERNANDEZ 7735 WEST 29TH WAY UNIT 201 HIALEAH, FL. 33018

Title: V MARIA I HERNANDEZ 630 SE 3RD PLACE HIALEAH, FL. 33010

Title: S EDWIN HERNANDEZ 7735 WEST 29TH WAY UNIT 201 HIALEAH, FL. 33018

Title: T FRANCISCO G HERNANDEZ 630 SE 3RD PLACE HIALEAH, FL. 33010