Electronic Articles of Incorporation For

P02000091540 FILED August 22, 2002 Sec. Of State

MIAMI 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:

MIAMI TAX SOLUTIONS, INC.

Article II

The principal place of business address:

8025 NW 36 ST. SUITE 322 MIAMI, FL. 33166

The mailing address of the corporation is:

8025 NW 36 ST. SUITE 322 MIAMI, FL. 33166

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

Article V

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

ANDRÉS RIVAS SR. 8025 NW 36 ST. SUITE 322 MIAMI, FL. 33166 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ANDRÉS RIVAS

Article VI

The name and address of the incorporator is:

ANDRÉS RIVAS 8025 NW 36 ST. SUITE 322 MIAMI, FL 33166

Incorporator Signature: ANDRÉS RIVAS

Article VII

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

Title: P ANDRÉS RIVAS SR. 8025 NW 36 ST. SUITE 322 MIAMI, FL. 33166

Title: VP JUAN C COLMENARES 8025 NW 36 ST., SUITE 322 MIAMI, FL. 33166

Title: T RICARDO NAVARRO 8025 NW 36 ST. SUITE 322 MIAMI, FL. 33166

Article VIII

The effective date for this corporation shall be:

08/22/2002