Electronic Articles of Incorporation For

P02000118121 FILED November 04, 2002 Sec. Of State

VALUE INSURANCE & TAX SERVICE 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:

VALUE INSURANCE & TAX SERVICE INC

Article II

The principal place of business address:

608 NW 57TH AVENUE MIAMI, FL. 33126

The mailing address of the corporation is:

608 NW 57TH AVENUE MIAMI, FL. 33126

Article III

The purpose for which this corporation is organized is:

RETAIL SALES OF AUTO INSURANCE AND $\Box\Box$ PREPARATION OF INDIVIDUAL INCOME TAX \Box RETURNS.

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:

AILIN TURBAY MS 608 NW 57TH AVENUE MIAMI, FL. 33126 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: AILIN TURBAY

Article VI

The name and address of the incorporator is:

AILIN TURBAY 608 NW 57TH AVENUE

MIAMI, FLORIDA 33126

Incorporator Signature: AILIN TURBAY

Article VII

The effective date for this corporation shall be:

11/04/2002