

**Electronic Articles of Incorporation
For**

**P02000134548
FILED
December 27, 2002
Sec. Of State**

IDEAL 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:

IDEAL TAX SOLUTIONS, INC.

Article II

The principal place of business address:

17100 NE 19TH AVENUE
SUITE 200
MIAMI, FL. 33162

The mailing address of the corporation is:

4360 NW 183 STREET
MIAMI, FL. 33055

Article III

The purpose for which this corporation is organized is:

TO PROVIDE FINANCIAL AND TAX RELATED SERVICES TO
INDIVIDUALS AND BUSINESSES.

Article IV

The number of shares the corporation is authorized to issue is:

100 SHARES

Article V

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

VALARIE I FERGUSON
5435 NW 182 STREET
MIAMI, FL. 33055

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

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Registered Agent Signature: VALARIE IVORY FERGUSON

Article VI

The name and address of the incorporator is:

VALARIE IVORY FERGUSON
5435 NW 182 STREET
MIAMI, FL 33055

Incorporator Signature: VALARIE IVORY FERGUSON

Article VII

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

Title: P
VALARIE I FERGUSON
5435 NW 182 STREET
MIAMI, FL. 33055

Title: T
ANDREA M IVORY
5435 NW 182 STREET
MIAMI, FL. 33055

Title: VP
KAVELL SCOTT
415 NW 210 STREET, BLDG 8, UNIT 102
MIAMI, FL. 33169

Title: S
JENNIFER GRIFFIN
5435 NW 182 STREET
MIAMI, FL. 33055