

**Electronic Articles of Incorporation
For**

P03000008571
FILED
January 23, 2003
Sec. Of State

GBS HOLDINGS 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:

GBS HOLDINGS INC.

Article II

The principal place of business address:

3013 BAYSHORE POINTE DRIVE
TAMPA, FL. US 33611

The mailing address of the corporation is:

3013 BAYSHORE POINTE DRIVE
TAMPA, FL. US 33611

Article III

The purpose for which this corporation is organized is:

THE PURPOSE FOR WHICH THE CORPORATION IS ORGANIZED IS TO
PERFORM PROFESSIONAL ACCOUNTING AND TAX SERVICES FOR
INDIVIDUALS AND SMALL BUSINESSES.

Article IV

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

10,000

Article V

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

GAIL M SCALFARO
3013 BAYSHORE POINTE DRIVE
TAMPA, FL. 33611

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

**P03000008571
FILED
January 23, 2003
Sec. Of State**

Registered Agent Signature: GAIL SCALFARO

Article VI

The name and address of the incorporator is:

GAIL SCALFARO
3013 BAYSHORE POINTE DRIVE

TAMPA, FL 33611

Incorporator Signature: GAIL SCALFARO

Article VII

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

Title: P
GAIL M SCALFARO
3013 BAYSHORE POINTE DRIVE
TAMPA, FL. 33611 US