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Florida Department of State
Division of Corporations
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To:

Division of Corporations
Fax Number : (850) 205-0381

From:

Account Name : JIM SIERRA & ASSOCIATES
Account Number : 110677000356
Phone : (305) 271-7310
Fax Number : (305) 271-4422

03 JUN -6 PM 3:29

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FLORIDA PROFIT CORPORATION OR P.A.

VIP IT SOLUTIONS, INC.

Certificate of Status	0
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[Handwritten signature]
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ARTICLES OF INCORPORATION

- OF -

VIP IT SOLUTIONS, INC.

The UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the Laws of the State of Florida, by and under the provisions of the Statutes of the said State of Florida.

ARTICLE I

The name of this corporation shall be:

VIP IT SOLUTIONS, INC.

ARTICLE II

The corporation may engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE III

The maximum number of shares of capital stock that this corporation is authorized to have outstanding at any time is ONE HUNDRED (100) shares of common stock, having a par value of ONE DOLLAR (\$1.00) PER SHARE.

ARTICLE IV

The amount of capital with which this corporation will begin business shall be the sum of not less than ONE HUNDRED (\$100.00) DOLLARS.

Prepared by:
JIM SIERRA & ASSOCIATES
5550 SW 87TH AVENUE
MIAMI, FL 33165
TEL. (305) 271-7310
FAX. (305) 271-4422

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ARTICLE V

This corporation shall exist perpetually unless sooner dissolved according to law.

ARTICLE VI

The initial street address of the principal office of the corporation shall be:

5658 NW 113th AVENUE
MIAMI, FL 33178

ARTICLE VII

The number of Directors of this corporation shall be at least one (1) and no more than five (5).

ARTICLE VIII

The name and street address of the member(s) of the first Board of Directors of this corporation is as follows:

MARCO ANTONIO LISBOA
PRESIDENT/VICE-PRES/SEC/TREASURER
5658 NW 113th AVENUE
MIAMI, FL 33178

ARTICLE IX

The name and street address of the person(s) signing these Articles of Incorporation as subscriber is as follows:

MARCO ANTONIO LISBOA
5658 NW 113th AVENUE
MIAMI, FL 33178

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ARTICLE X

The corporate existence of this corporation shall begin on the date the Articles of Incorporation are filed of record.

IN WITNESS WHEREOF, the undersigned, MARCO ANTONIO LISBOA, being natural person(s), competent to contract, has here unto set his/their hands and seal this 6th day of JUNE, 2003.


MARCO ANTONIO LISBOA
PRESIDENT

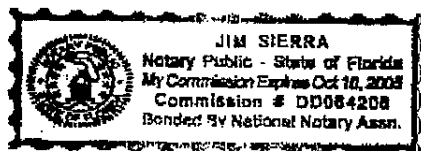
FROM : TAXSMART INC JIM SIERRA ASSOC PHONE NO. : 305 271 4422
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Jun. 06 2003 11:33AM P5

**STATE OF FLORIDA S.S.
COUNTY OF DADE**

BEFORE ME, the undersigned Notary Public of the State of Florida personally appeared MARCO ANTONIO LISBOA, known and known to me, to be the person(s) described herein and who executed the foregoing Articles of Incorporation, and he/she/they acknowledged before me that he/she/they executed the same freely and voluntarily for the purpose therein expressed.

WITNESS my hand and official seal this 6th day of JUNE, 2003.



My commission expires:


JIM SIERRA
Notary Public

Prepared by:
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MIAMI, FL 33165
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**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

IN COMPLIANCE WITH SECTION 607.325, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST THAT: VIP IT SOLUTIONS, INC.

WITH ITS PLACE OF BUSINESS AT: 5658 NW 113th AVENUE MIAMI FL 33178

HAS NAMED MARCO ANTONIO LISBOA
(Name of Registered Agent)

LOCATED AT: 5658 NW 113th AVENUE MIAMI FL 33178
- PO Box address ARE NOT acceptable)

CITY OF MIAMI STATE OF FLORIDA AS ITS AGENT TO ACCEPT SERVICE OF PROCESS WITHIN
FLORIDA.

SIGNATURE [Signature]
(Corporate Officer) MARCO ANTONIO LISBOA
TITLE: President
DATE: JUNE 6th, 2003

I, HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATE CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

SIGNATURE [Signature]
(Registered Agent) MARCO ANTONIO LISBOA
DATE: JUNE 6th, 2003

Prepared by:
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