Electronic Articles of Incorporation For

P04000123617 FILED August 26, 2004 Sec. Of State bmcknight

PRESTO INCOME TAX, 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:

PRESTO INCOME TAX, INC.

Article II

The principal place of business address:

701 SW 27TH. AVENUE SUITE 606 MIAMI, FL. US 33135

The mailing address of the corporation is:

701 SW 27TH. AVENUE SUITE 606 MIAMI. FL. US 33135

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: 120

Article V

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

GUSTAVO N GARRIDO 701 SW 27TH. AVENUE SUITE 606 MIAMI, FL. 33135 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: GUSTAVO N GARRIDO

Article VI

The name and address of the incorporator is:

ARISTIDES FERNANDEZ 185 NW 13TH. AVE., APT. 525 MIAMI, FL 33125

Incorporator Signature: ARISTIDES FERNANDEZ

Article VII

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

Title: P FERNANDO VIDAL 701 SW 27TH. AVE., SUITE 606 MIAMI, FL. 33135 US

Title: VP ARISTIDES FERNANDEZ 185 NW 13TH. AVE., AP. 525 MIAMI, FL. 33125 US P04000123617 FILED August 26, 2004 Sec. Of State bmcknight