

**Electronic Articles of Incorporation
For**

P05000055078
FILED
April 14, 2005
Sec. Of State
jshivers

OPTIMUM TAX SERVICES, 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:

OPTIMUM TAX SERVICES, INC.

Article II

The principal place of business address:

13726 S.W. 12TH. STREET
MIAMI, FL. US 33184

The mailing address of the corporation is:

13726 S.W. 12TH. STREET
MIAMI, FL. US 33184

Article III

The purpose for which this corporation is organized is:

TO PROVIDE ACCOUNTING, TAXATION, MANAGEMENT AND BUSINESS
CONSULTING SERVICES TO BUSINESSES AND INDIVIDUALS AND ANY
AND ALL LAWFUL BUSINESS.

Article IV

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

100 @ \$ 10.00 PAR VALUE

Article V

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

JOSE D ENRIQUEZ JR.
13726 S.W. 12TH. STREET
MIAMI, FL. 33184

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

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Registered Agent Signature: JOSE D. ENRIQUEZ, JR.

Article VI

The name and address of the incorporator is:

GLORIA M. ENRIQUEZ
13726 S.W. 12TH. STREET
MIAMI, FLORIDA 33184

Incorporator Signature: GLORIA M. ENRIQUEZ

Article VII

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

Title: P, S
GLORIA M ENRIQUEZ
13726 S.W. 12TH. STREET
MIAMI, FL. 33184 US

Title: VP,T
ESMERALDA GONZALEZ
15202 S.W. 168TH. TERRACE
MIAMI, FL. 33187 US

Article VIII

The effective date for this corporation shall be:

04/15/2005