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**Interstate Filing Corporation
18 East Broadway, 6/FL
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Tel.(212)925-9406

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October 11, 2007

FL Department of State
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

07 OCT 15 PM 2:17
SECRETARY OF STATE
DIVISION OF CORPORATIONS

Re: Expedite Handling

Q AND Q WHOLE SALE INC.

Dear Mr./Ms.

Enclosed please find a set of Certificate of Incorporation together with a check in amount of \$78.75. (\$70.00 filing fee and \$8.75 for a certify copy of the Certificate of Incorporation).

Please use the enclosed prepaid envelope for the certify copy of the certificate of incorporation.

Should you need any additional information, please do not hesitate to contact me at 212-925-9406.

Very truly yours


Suring Pun

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SECRETARY OF STATE
DIVISION OF CORPORATIONS

07 OCT 15 PM 2:17

ARTICLES OF INCORPORATION

In compliance with Chapter 607 and/or Chapter 621, F.S. (Profit)

ARTICLE I NAME

The name of the corporation shall be:

Q AND Q WHOLE SALE INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business/mailling address is:

1212 SE 17TH TERRACE, CAPE CORAL, FL 33990

ARTICLE III PURPOSE

The purpose for which the corporation is organized is:

WHOLE SALE COMPANY

ARTICLE IV SHARES

The number of shares of stock is:

200 SHARES COMMON STOCK, NPV.

ARTICLE V INITIAL OFFICERS AND/OR DIRECTORS

List name(s), address(es) and specific title(s):

YIK TUEN LAU (PRESIDENT)

1212 SE 17TH TERRACE
CAPE CORAL, FL 33990

ARTICLE VI REGISTERED AGENT

The name and Florida street address (P.O. Box NOT acceptable) of the registered agent is:

YIK TUEN LAU
1212 SE 17TH TERRACE
CAPE CORAL, FL 33990

ARTICLE VII INCORPORATOR

The name and address of the Incorporator is:

MARTIN WONG
C/O CTAX INC.
17 E. BROADWAY #207
NEW YORK, NY 10002

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity:

YIK TUEN LAU

Signature/Registered Agent

10/02/2007

Date

MW

Signature/Incorporator

10/02/2007

Date