

**Electronic Articles of Incorporation  
For**

P08000058765  
FILED  
June 17, 2008  
Sec. Of State  
sprather

VALUETAX 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:

VALUETAX INC.

**Article II**

The principal place of business address:

1330 NW 84TH AVENUE  
DORAL, FL. 33126

The mailing address of the corporation is:

8700 WEST FLAGLER STREET  
SUITE 355  
MIAMI, FL. 33174

**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:

100

**Article V**

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

ARIEL E GUTIERREZ  
8700 WEST FLAGLER STREET  
SUITE 355  
MIAMI, FL. 33174

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

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Registered Agent Signature: ARIEL ENRIQUE GUTIERREZ

### **Article VI**

The name and address of the incorporator is:

ARIEL ENRIQUE GUTIERREZ  
8700 WEST FLAGLER STREET  
SUITE 355  
MIAMI, FLORIDA 33174

Incorporator Signature: ARIEL ENRIQUE GUTIÉRREZ

### **Article VII**

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

Title: P  
ARIEL E GUTIERREZ  
8700 WEST FLAGLER STREET, SUITE 355  
MIAMI, FL. 33174 AR

Title: CEO  
DAVID HERNANDEZ  
1330 NW 84TH AVENUE  
DORAL, FL. 33126

### **Article VIII**

The effective date for this corporation shall be:

06/16/2008