

**Electronic Articles of Incorporation
For**

P08000105208
FILED
December 01, 2008
Sec. Of State
dwhite

VALUE 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:

VALUE TAX SERVICES, INC.

Article II

The principal place of business address:

1068 SUNSET STRIP
SUNRISE, FL. 33313

The mailing address of the corporation is:

1068 SUNSET STRIP
SUNRISE, FL. 33313

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:

7500

Article V

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

STEVEN TIDAS
1068 SUNSET STRIP
SUNRISE, FL. 33313

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

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Registered Agent Signature: STEVEN TIDAS

Article VI

The name and address of the incorporator is:

ROBERT L. SADER, ESQ.
1901 W. CYPRESS CREEK ROAD
SUITE 415
FORT LAUDERDALE, FL 33309

Incorporator Signature: ROBERT L. SADER, ESQ.

Article VII

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

Title: PD
STEVEN TIDAS
1068 SUNSET STRIP
SUNRISE, FL. 33313