Electronic Articles of Incorporation For

P09000027958 FILED March 26, 2009 Sec. Of State rdunlap

Q' AREPAS PUES 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: Q' AREPAS PUES INC.

Article II

The principal place of business address: 10201 HAMMOCKS BLVD MIAMI, FL. 33196

The mailing address of the corporation is:

10201 HAMMOCKS BLVD MIAMI, FL. 33196

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:

TAX RETURN CENTER, LLC 13500 N. KENDALL DRIVE STE 129 MIAMI, FL. 33196

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

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Registered Agent Signature: GIANNINA ASTETE

Article VI

The name and address of the incorporator is:

BERTHA LILIANA MARTINEZ 10201 HAMMOCKS BLVD

MIAMI, FL 33196

Incorporator Signature: BERTHA LILIANA MARTINEZ

Article VII

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

Title: P BERTHA L MARTINEZ 10201 HAMMOCKS BLVD MIAMI, FL. 33196

Article VIII

The effective date for this corporation shall be:

04/01/2009