Electronic Articles of Incorporation For

P10000015944 FILED February 22, 2010 Sec. Of State wcunningham

APS 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:

APS TAX SERVICES INC

Article II

The principal place of business address:

5875 COLLINS AVENUE 808 MIAMI BEACH, FL. 33140

The mailing address of the corporation is:

5875 COLLINS AVENUE 808 MIAMI BEACH, FL. 33140

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: 200

Article V

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

ALEXANDER SHVARTS 5875 COLLINS AVENUE 808 MIAMI BEACH, FL. 33140 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: ALEXANDER SHVARTS

Article VI

The name and address of the incorporator is:

ALEXANDER SHVARTS 5875 COLLINS AVENUE 808 MIAMI BEACH, FLORIDA 33140

Incorporator Signature: ALEXANDER SHVARTS

Article VII

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

Title: P ALEXANDER SHVARTS 5875 COLLINS AVENUE MIAMI BEACH, FL. 33140 P10000015944 FILED February 22, 2010 Sec. Of State wcunningham