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GILBERT TAX SERVICE  
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-03/27/95--01094--002  
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SDG

ARTICLES OF INCORPORATION

OF

P.C.S. MARKETING & FINANCIAL SERVICES, INC.

ARTICLE I

The name of the Corporation is :P.C.S. MARKETING & FINANCIAL SERVICES, INC.

ARTICLE II

This Corporation is organized for the purpose of transacting any or all lawful business under the laws of the State of Florida.

ARTICLE III

The maximum number of shares of capital stock that the Corporation is authorized to issue are five hundred (500) shares, \$1.00 par value each share.

ARTICLE IV

The Corporation shall have perpetual existence unless sooner dissolved according to law.

ARTICLE V

The Corporation shall have two (2) directors initially. The number of directors of the Corporation may either increase or diminish from time to time by the By-Laws, but shall never be less than one (1) director. The name and street address of each member of the initial Board of Director who shall hold office for the first year of existence of the Corporation or until his or her successor is elected or appointed and qualified, is:

NAME	ADDRESS
Alfonso Palacios President(250 shares)	15792 SW 74 Lane Miami, Fl 33193
Amparo Palacios Vice-President(250 shares)	Same as above

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## ARTICLE VI

The name and street address of the person signing these Articles of Incorporation is:

NAME  
Alfonso Palacios  
President

ADDRESS  
15792 SW 74 Lane  
Miami, Fl 33193

## ARTICLE VII

The street address of the initial registered principal office of the Corporation is 15792 SW 74 Lane, Miami, Fl. 33193, and the name of the initial registered agent of the Corporation at that address is Alfonso Palacios.

IN WITNESS WHEREOF, these Articles of Incorporation have been  
executed this 20th day of March 1995.

Alfonso Palacios Incorporator  
President  
March 20, 1995

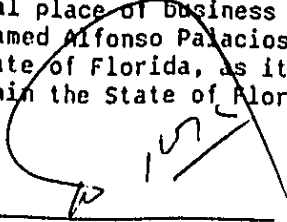
STATE OF FLORIDA )  
 ) SS:  
COUNTY OF DADE )

I HEREBY CERTIFY that Alfonso Palacios, to me personally known, this day acknowledged before me that he executed the foregoing Articles of Incorporation; and I FURTHER CERTIFY that the said person making said acknowledged to be the individual described in and who executed the said instrument.

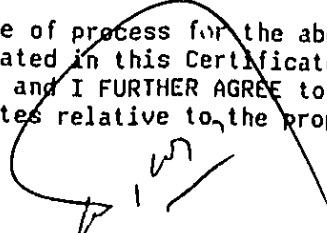
WITNESS my hand and seal in said County and State aforesaid,  
this 20th day of March, 1995.

Certificate designating place of business or domicile for the service of process within Florida, naming agent upon whom process may be served.

IN COMPLIANCE with Section 607.034 and 607.325, Florida Statutes, the following is submitted : FIRST: P.C.S. MARKETING & FINANCIAL SERVICES, INC. to organize or qualify under the laws of the State of Florida, with its principal place of business at City of Miami, State of Florida, has named Alfonso Palacios, located at 15792 SW 74 Lane, Miami, State of Florida, as its Agent to accept service of process within the State of Florida.

  
\_\_\_\_\_  
Alfonso Palacios  
President  
March 20, 1995

HAVING BEEN named to accept service of process for the above stated Corporation, at the place designated in this Certificate, I HEREBY AGREE to act in this capacity, and I FURTHER AGREE to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

  
\_\_\_\_\_  
Alfonso Palacios  
President

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