900050255

TRANSMITTAL LETTER

Department of State Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

Subject Value Plus Marketing, Inc.

Enclosed is an original and one (1) copy of the articles of incorporation and a check for \$78.75 \$131.25 \$122.50 Filing Fee Filing Fee Filing Fee, & Certified Copy & Certified Copy Certified Copy & Certificate (ADDT'L COPY REQ'D) (ADDT'L COPY REQ'D FROM: Philip K. Akalp 26500 West Agoura Road, Suite 361, Calabasas, California 91302

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NOTE: Please provide the original and one copy of the articles. Provide TWO copies if you have requested a certified copy as designated in the boxes above.

ARTICLES OF INCORPORATION OF Value Plus Marketing, Inc.

The undersigned incorporator, for the purpose of forming a corporation under the Florida business Corporation Act, hereby adopts the following articles of incorporation.

ARTICLE I NAME

The name of the Corporation shall be: Value Plus Marketing, Inc.

ARTICLE II PRINCIPAL OFFICE The principal place of business and mailing address of this corporation shall be:

P.O. Box 562 Little Egg Harbor, New Jersey 08087

SHARES ARTICLE III

The number of shares that this corporation is authorized to have outstanding at any one time is: 1,500.

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS The name and Florida street address of the initial registered agent is:

Thomas Clay 3607 E. Bay Drive, #205 Holmes Beach, Florida 34217

INCORPORATOR ARTICLE V

The name and address of the incorporator to these Articles of Incorporation is:

Philip K. Akalp 26500 West Agoura Road, Suite 361 Calabasas, California 91302

Philip K. Akalp, Incorporator

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete duties, and Lam familiar with and accept the obligations of my position as registered agent. performance of my

Registered Agent

