

**Electronic Articles of Incorporation
For**

P06000079763
FILED
June 09, 2006
Sec. Of State
dwhite

SIR TAX SERVICES ACQUISITION, 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:

SIR TAX SERVICES ACQUISITION, INC.

Article II

The principal place of business address:

2120 NE 34 COURT
LIGHTHOUSE POINT, FL. US 33064

The mailing address of the corporation is:

2120 NE 34 COURT
LIGHTHOUSE POINT, FL. 33064

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:

3000

Article V

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

DOUGLAS W ROSS
2120 NE 34 COURT
LIGHTHOUSE POINT, FL. 33064

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

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Registered Agent Signature: DOUGLAS W. ROSS

Article VI

The name and address of the incorporator is:

DOUGLAS W. ROSS
2120 NE 34 COURT

LIGHTHOUSE POINT, FL 33064

Incorporator Signature: DOUGLAS W. ROSS

Article VII

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

Title: D
DOUGLAS W ROSS
2120 NE 34 COURT
LIGHTHOUSE POINT, FL. 33064 US

Title: D
MARIA ROMERO-CUESTA
160 WEST CAMINO REAL #272
BOCA RATON, FL. 33432 US

Title: D
DANIEL M O'CONNOR
2500 NE 135 STREET #1005
NORTH MIAMI, FL. 33181 US