Certificate of Limited Partnership

A03000001598 FILED November 12, 2003 Sec. Of State

Name of Limited Partnership:

BGJV TAX PREPARATION SERVICES LTD

Business Address of Limited Partnership:

4085 HANCOCK BRIDGE PARKWAY SUITE 109 NO. FT MYERS, FL. US 33903

Mailing Address of Limited Partnership:

4085 HANCOCK BRIDGE PARKWAY SUITE 109 NO. FT MYERS, FL. US 33903

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

WILLIAM J VAN WIE 4085 HANCOCK BRIDGE PARKWAY SUITE 109 NORTH FORT MYERS, FL. 33903

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

Registered Agent Signature: WILLIAM J VAN WIE

The latest date upon which the Limited Partnership is to be dissolved is:

DECEMBER 31,2004

The name and address of all general partners are:

Title: G WILLIAM J VAN WIE 433 SE 19TH LN CAPE CORAL, FL. 33990 US

Title: G GAIL F VAN WIE 433 SE 19TH LN CAPE CORAL, FL. 33990 US

Title: G JUDY A BEZDEK 1205 SE 36TH ST CAPE CORAL;, FL. 33904 US

Affidavit of Capital Contributions For Florida Limited Partnership

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The undersigned constituting all of the general partners of: BGJV TAX PREPARATION SERVICES LTD

a Florida Limited Partnership, certify:

The amount of capital contributions to date of the limited partners is:

0.00

The total amount contributed and anticipated to be contributed by the limited partners at this time totals:

5,000.00

Signed this Twelfth day of November, 2003

Under the penalties of perjury I (we) declare the I (we) have read the foregoing and know the contents thereof and that the facts stated herein are true and correct.

General Partner Signature: WILLIAM J VAN WIE

General Partner Signature: GAIL F VAN WIE General Partner Signature: JUDY A BEZDEK