



CENDANT

F99000005531

October 13, 1999

Florida Dept. of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

100003024121--9
-10/25/99--01111--005
*****70.00 *****70.00

Re: **Qualification of Foreign Corporation
Tax Services of America, Inc.**

Dear Sir or Madam:

I have enclosed for filing one original and one duplicate copy of the Application for Authority for the above referenced entity together with a Good Standing Certificate and check in the amount of \$70.00.

Please direct all quires and evidence of filing to my attention. My telephone number is 973-496-5036. Thank you.

Sincerely,

Robin R. Kline

Robin R. Kline
Corporate Paralegal

Encl.

VIA AIRMAIL

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99 OCT 25 PM 1:51
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

F99-5531
BA 10/27



APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS
SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE
STATE OF FLORIDA:

1. Tax Services of America, Inc.
(Name of corporation: must include the word "INCORPORATED", "COMPANY", "CORPORATION", or words or abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person or partnership if not so contained in the name at present.)

2. Delaware 3. 22-3677427
(State or country under the law of which it is incorporated) (FEI number, if applicable)

4. September 17, 1999 5. Perpetual
(Date of incorporation) (Duration: Year corp. will cease to exist or "perpetual")

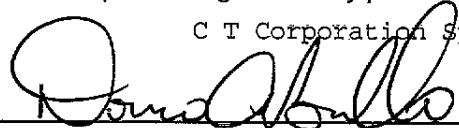
6. Upon Qualification
(Date first transacted business in Florida. (See sections 607.1501, 607.1502, and 817.155, F.S.))

7. Legal Dept., 6 Sylvan Way, Parsippany, New Jersey 07054
(Current mailing address)

8. To engage in tax and accounting services
(Purpose(s) of corporation authorized in home state or country to be carried out in the state of Florida)

9. Name and street address of Florida registered agent:
Name: C T Corporation System
Office Address: c/o C T Corporation System, 1200 South Pine Island Road
Plantation, Florida, 33324
(Zip Code)

10. Registered agent acceptance:
Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this application. 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 relative to the proper and complete performance of my duties, and I am familiar with and accept the obligation of my position as registered agent.

C T Corporation System

(Registered agent's signature) (Officer)
DOMENIC A. BORRIELLO
Assistant Vice President

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11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

12. Names and addresses of officers and/or directors:

A. DIRECTORS

Chairman: Harry Buckley

Address: 4427 Central Avenue
Ocean City, New Jersey 08226

Vice Chairman: _____

Address: _____

Director: J. Scott Cardozo

Address: DTT, 118 Wilton Road
Richmond, Virginia 23226

Director: Frederick L. Roberts

Address: Visalli Enterprises
612 Bottom Quay, Chesapeake, Virginia 23320

B. OFFICERS

President: See attached list of officers

Address: _____

Vice President: _____

Address: _____

Secretary: _____

Address: _____

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TALLAHASSEE, FLORIDA

Treasurer: _____

Address: _____

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

13. 
(Signature of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

14. J. Scott Cardozo, CEO & Sec'y.
(Typed or printed name and capacity of person signing application)

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Appendix to Florida
Application by Fgn. Corp. for Authorization to Transact Business in Florida

**Officers of
Tax Services of America, Inc.**

1. J. Scott Cardozo, CEO, Secy and Treas
DTT, 118 Wilton Road
Richmond, Virginia 23226
2. Frederick L. Roberts, Senior V.P.
Visalli Enterprises
612 Bottom Quay, Chesapeake, Virginia 23320
3. Harry Buckley, Vice President
4427 Central Avenue
Ocean City, New Jersey 08226

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TALLAHASSEE, FLORIDA

State of Delaware
Office of the Secretary of State

PAGE 1

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "TAX SERVICES OF AMERICA, INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE EIGHTH DAY OF OCTOBER, A.D. 1999.

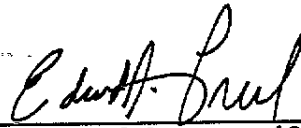
AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE NOT BEEN ASSESSED TO DATE.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA



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Edward J. Freel, Secretary of State

0017030

AUTHENTICATION:

10-08-99

DATE: