000100 00 OCT 24 AMII: 41 TRANSMITTAL LETTER

TALLAHASSEE, FLORIDA

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

SUBJECT: LINERSAL TAX SERVICE INC. (PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX) 50003436 -10/24/00- ******87.56			
\$70.00	and one(1) copy of the article \$78.75 Filing Fee & Certificate of Status	s of incorporation and a \$78.75 Filing Fee & Certified Copy ADDITIONAL CO	Filing Fee, Certified Copy & Certificate of Status
FROM: FACUNDO VIERA Name (Printed or typed) 404 LILLIAN DRIVE Address			
·	FEEN PARK Cit	FL. 32730 y, State & Zip 1430 Telephone number	

NOTE: Please provide the original and one copy of the articles.

ARTICLES OF INCORPORATION OF . UNIVERSAL TAX SERVICE, INC.

FILED

00 OCT 24 AMII: 41

The undersigned incorporator hereby forms a corporation in compliance with Chapter 607 and/or Chapter 621, F.S. (Profit) of the laws of the State of Florida.

Chapter 1 AN OF STATE TALLAMASSEE, FLORIDA

ARTICLE I CORPORATE NAME

UNVERSAL TAX SERVICE, INC.

ARTICLE II NATURE OF CORPORATE BUSINESS

The Corporation is organized for the purpose of transacting any or all lawful business permitted under the laws of the United state, the State of Florida or any other State, Country, Territory or Nation.

ARTICLE III CAPITAL STOCK

The maximum number of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock have a par value of \$1.00 per share, with the consideration to be paid for each share to be in money, property or services, as may be fixed by the Board of Directors.

ARTICLE IV EXISTENCE

This Corporation is to exist perpetually.

ARTICLE V DIRECTORS

The number of Directors constituting the initial Board of Directors of this Corporation is one (1). The number of Directors may be either increased or decreased from time o time by an amendment of the By-laws, but shall never be less than one (1). The names and addresses of the initial Board of Directors are:

Facundo Viera 404 Lillian Drive Fern Park, FL 32730

ARTICLES OF INCORPORATION OF . UNIVERSAL TAX SERVICE, INC.

The undersigned incorporator hereby forms a corporation in compliance with Chapter 607 and/or Chapter 621, F.S. (Profit) of the laws of the State of Florida.

ARTICLE VI INCORPORATOR

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

Facundo Viera 404 Lillian Drive Fern Park, FL 32730

ARTICLE VII REGISTERED AGENT AND PRINCIPAL OFFICE

The Corporation's initial Registered Agent and Principal Office in the State of Florida is:

Facundo Viera 404 Lillian Drive Fern Park, FL 32730

ARTICLE VIII AMENDMENT OF ARTICLES

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders meeting by a majority of stock issued and entitled to be voted, unless the Directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLES OF INCORPORATION OF . UNIVERSAL TAX SERVICE, INC.

FILED

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The undersigned incorporator hereby forms a corporation in compliance with Chapter ARY OF STATE 607 and/or Chapter 621, F.S. (Profit) of the laws of the State of Florida.

Chapter ARY OF STATE TALLARIASSEE, FLORIDA

ACCEPTANCE OF REGISTERED AGENT

Having been named initial Registered Agent to accept service of process on the Corporation at the initial Registered Office designated in these Articles of Incorporation, I hereby accept such appointment and consent to act in such capacity and agree to comply with all of the requirements of law pertaining thereto.

Registered Agent

Facundo Viera 404 Lillian Drive Fern Park, FL 32730

IN WITNESS WHEREOF, I, the Incorporator, have executed these Articles of

Incorporation this date: October 20, 2000.

Incorporator

Facundo Viera 404 Lillian Drive

Fern Park, FL 32730