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Florida Department of State

Division of Corporations

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To:

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From:

Account Name : GRONEK & LATHAM, LLP
Account Number : I20000000025
Phone : (407) 481-5800
Fax Number : (407) 481-5801

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FLORIDA PROFIT CORPORATION OR P.A.**End Tax Problems, Inc.**

Certificate of Status	0
Certified Copy	1
Page Count	03
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**ARTICLES OF INCORPORATION
OF
END TAX PROBLEMS, INC.**

The undersigned, acting as the sole incorporator, desiring to form a corporation for profit pursuant to the Florida Business Corporation Act, adopts the following Articles of Incorporation:

ARTICLE I - NAME OF CORPORATION

The name of the corporation shall be End Tax Problems, Inc.

ARTICLE II - TERM OF EXISTENCE

The corporation shall begin its corporate existence as of the filing of these Articles of Incorporation and shall exist perpetually.

ARTICLE III - GENERAL PURPOSES

The general purposes for which the corporation is organized shall be to manufacture, construct, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign, transfer, or otherwise dispose of, and to invest in, trade in, and deal in and with products, goods, wares, merchandise, real and personal property and services of every kind, class, and description. It is intended that the corporation is organized for and may conduct and transact any and all lawful business authorized and not prohibited by the Florida Business Corporation Act, as the same may be, from time to time, amended.

ARTICLE IV - CAPITAL STOCK

The maximum number of shares of capital stock that the corporation is authorized to issue and have outstanding is Ten Thousand (10,000), which shall be designated Common Shares with a par value of one cent (0.01¢) per share.

**ARTICLE V - INITIAL REGISTERED OFFICE
AND REGISTERED AGENT**

The initial street address of the registered office of the corporation in the state of Florida is 390 North Orange Avenue, Suite 600, Orlando, Florida 32801. The name of the initial registered agent of the corporation at such address is G&L Agent Services, Inc.

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ARTICLE VI - INCORPORATOR

The name and street address of the incorporator of the corporation are:

<u>Name</u>	<u>Address</u>
Robert J. Gronek	390 North Orange Avenue Suite 600 Orlando, FL 32801

ARTICLE VII - BY-LAWS

The power to adopt, amend, or repeal By-Laws for the management of the corporation shall be vested solely in the shareholders of the corporation.

ARTICLE VIII - PRINCIPAL OFFICE

The principal office of the corporation in the state of Florida is 801 International Parkway, Suite 500, Lake Mary, Florida 32746.


ARTICLE IX - AMENDMENT TO ARTICLES

These Articles of Incorporation may be amended in any manner permitted by law.

ARTICLE X - INDEMNIFICATION

The corporation shall indemnify its directors, officers, employees, and agents to the full extent permitted by the Florida Business Corporation Act.

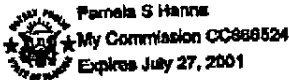
IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation at Orlando, Florida, this 21st day of February, 2001.


Robert J. Gronek, Incorporator

ACKNOWLEDGMENT

STATE OF FLORIDA)
) SS:
COUNTY OF ORANGE)

The foregoing instrument was acknowledged before me this 21st day of February, 2001, by Robert J. Gronek, as incorporator, who is personally known to me.



Pamela S Hanna
NOTARY PUBLIC

ACCEPTANCE BY REGISTERED AGENT

The undersigned, G&L AGENT SERVICES, INC., as registered agent appointed in accordance with the foregoing Articles of Incorporation, does hereby accept such appointment, and does hereby state that it is familiar with, and accepts, the obligations imposed pursuant to §607.0501 and §607.0505 of the Florida Business Corporation Act.

By: Robert J. Gronek
Robert J. Gronek, President

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