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TRANSMITTAL LETTER  
(Via Mail)

FILED  
01 JUL -2 PM 12:28  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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

Subject: Tax Problem Resolution Center, Inc.

Enclosed is an original and a copy of the Articles of Incorporation of Tax Problem Resolution Center, Inc. Also enclosed is a check in the amount of \$87.50 for filing of these Articles of Incorporation. Please return one copy of the Articles stamped with the filing date to the address below in the envelope provided..

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-07/02/01--01073--015  
\*\*\*\*\*87.50 \*\*\*\*\*87.50

Portnoy, Shainbrown & Co. CPA's, P.A.  
5424 N. Main Street  
Jacksonville, FL 32208

(904) 765-4171

Thank you for your help in this matter.

Very truly yours,

  
Jay R. Portnoy  
Incorporator

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TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION  
TAX PROBLEM RESOLUTION CENTER, INC.

We, the undersigned, all being sui juris, do hereby agree for ourselves, under the laws of the State of Florida, Florida Statute 607 et seq., and the provisions therein providing for the formation, rights, liabilities, privileges, benefits, and obligations conferred and imposed by said laws on the corporations for profit, do hereby subscribe to and adopt the Articles set forth herein.

ARTICLE ONE: Name

The name of this Corporation shall be Tax Problem Resolution Center, Inc.

ARTICLE TWO: Duration

Tax Problem Resolution Center, Inc. shall have perpetual existence.

ARTICLE THREE: Purpose

The general and specific purposes for which is organized are to:

- A. Engage in the business of provide service, advices, representation for federal and state problems.
- B. Purchase, sell, receive, take by grant, gift or devise, bequest or otherwise, own, hold, improve, through experimentation in full or by an interest in related entities and development designed and appropriate for intra-structural development.
- C. To transact the business of investing on behalf of itself or others, and part of its capital and such additional funds as it may obtain, or any interest therein, either as tenant in common or otherwise, and selling or otherwise disposing of the same, or any part thereof, or interest therein.
- D. To invest in new and existing enterprises on its own or by the mechanism of joint venture.
- E. To procure, interview, investigate, recommend for employment, supervise and evaluate employees including, but not limited to, individuals, groups, forces, contractors, to engage in the corporation's objectives.
- F. To do everything necessary, proper, advisable or convenient for the accomplishment of said purposes, and to do all other things incidental to or connected with the general business that is not forbidden by contrary to or inconsistent with the Florida Corporate laws and these Articles of Incorporation; whether in the State of Florida or in any other state, territory, district, or possession of the United States or in any foreign country in which the Corporation might do or engage in business.

- G. To purchase the corporate assets of any other corporation engaged in the same or, dissimilar character of business.
- H. To endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida or any other state or government, and while owner of such stock, to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.
- I. To become guarantor or surety for any other person, firm or corporation for any purpose or transaction whatsoever.

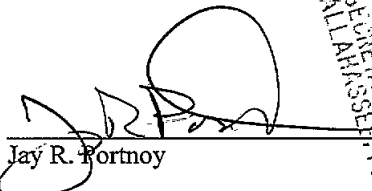
ARTICLE FOUR: Shares

The aggregate number of shares which the corporation is authorized to issue is five thousand (5,000). Such shares shall be of a single class, and shall have a par value of one dollar (\$1.00) per share.

ARTICLE FIVE: Registered Agency And Office

The initial Registered Agent of the Corporation shall be Jay R. Portnoy, 3121 Venture Place, Suite 2, Jacksonville, Florida 32257.

I acknowledge and accept the duties and responsibilities as registered agent for Tax Problem Resolution Center, Inc.

  
Jay R. Portnoy

The initial principal office of said corporation shall be located at 3121 Venture Place, Suite 2, Jacksonville, Florida 32257.

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ARTICLE SIX: Board of Directors

Tax Problem Resolution Center, Inc. shall have the following directors; whose names and addresses are as follows:

Jay R. Portnoy, 3121 Venture Place, Suite 2, Jacksonville, Fl 32257

Bernard J. Shainbrown, 3121 Venture Place, Suite 2, Jacksonville, Fl 32257

Ben Samuels, 3121 Venture Place, Suite 2, Jacksonville, Fl 32257

Benjamin Cosio, 3121 Venture Place, Suite 2, Jacksonville, Fl 32257

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ARTICLE SEVEN: Officers

The name and address of the initial officer of Tax Problem Resolution Center, Inc. are as follows:

President/Vice President/Secretary/Treasurer:

Jay R. Portnoy  
3121 Venture Place, Suite 2, Jacksonville, FL 32257

ARTICLE EIGHT: Shareholder Action

A majority of the shareholders of the Corporation shall be required for any shareholder action, unless otherwise specified in the Corporate By-Laws

ARTICLE NINE: Corporate By-Laws

The shareholders shall have the power to adopt, amend, alter, change or repeal the By-Laws or Articles of Incorporation when purposed and approved at a stockholders meeting, with not less than a three-fourths (3/4) vote of the common stock.

ARTICLE TEN: Preemptive Rights

The holders of the common stock of this Corporation shall have preemptive rights to purchase, at prices, terms and conditions that shall be fixed by the Board of Directors, such as the shares of the stock of this Corporation as may be issued for money, or any property or services from time to time, in addition to the stock authorized and issued by the Corporation. The preemptive rights of any holder is determined by the ratio of the authorized and issued shares of stock held by the holder of all shares of common stock currently authorized and issued.

ARTICLE ELEVEN: Voting Rights

The shareholders of this Corporation shall be allowed to vote their shares cumulatively so as to give one candidate as many votes as the number of directors to be elected multiplied by the number of his shares, to distribute them among as many candidates as he may wish. Notice must be given by any shareholders to the President or a Vice President of said Corporation not less than 24 hours prior to the time set for the holding of a shareholders' meeting for the selection of directors that said shareholder intends to cumulate his vote at said election.

ARTICLE TWELVE: Share Transfer Rights

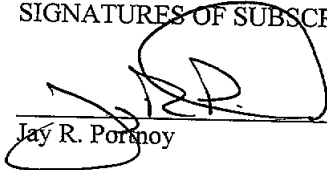
No shareholder, his heirs, personal representative or assigns, shall transfer, sell, assign, pledge or otherwise dispose of his shares of stock in this Corporation or to other stockholders without written notice as hereinafter provided. The offer to sell the stock shares shall be made to the Corporation at price of book value and said offer shall remain open to the Corporation for a period of 30 days after receipt of the offer by the shareholder, the shares may be freely transferred.

ARTICLE THIRTEEN: Section 1244 Stock

The Board of Directors is authorized to issued "Section 1244 Stock", as defined by Section 1244 of the Internal Revenue Code as the same may be amended from time-to-time.

IN WITNESS WHEREOF, the undersigned have made and subscribed these Articles of Incorporation at Jacksonville, Duval County, Florida, on this 29<sup>th</sup> day of June, 2001.

SIGNATURES OF SUBSCRIBER

  
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Jay R. Portnoy